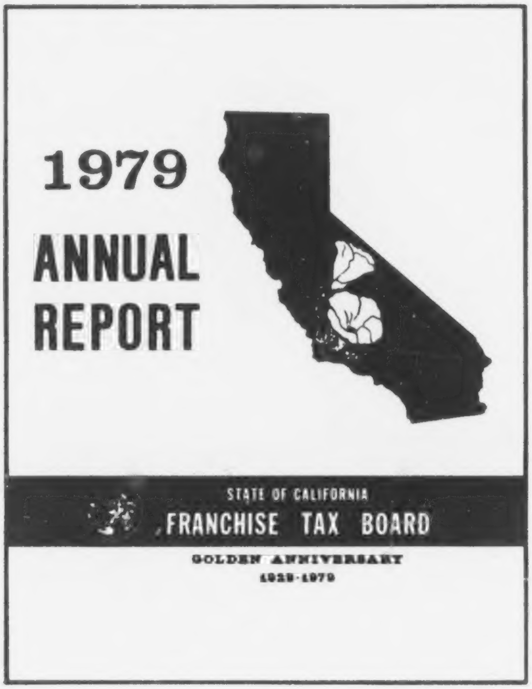

1979
ANNUAL
REPORT

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
GOLDEN ANNIVERSARY
1929-1979

About the Cover . . .

State Flower of California, the golden poppy (Eschscholtzia californica). These golden-orange wild flowers once blanketed entire hills and valleys. Although now less abundant, the golden poppy still can be found blooming in some parts of the state throughout the year.

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S0355-1

STATE OF CALIFORNIA

Franchise Tax Board

ANNUAL REPORT

1979 CALENDAR YEAR

Members of the Board

Kenneth Cory, Chairman	Controller
William Bennett	*Chairman,* State Board of Equalization
Mary Ann Graves	Director of Finance

Martin Huff
Executive Officer

Including Statistics of Income Compiled from 1978 Returns of Individuals and Corporations

CONTENTS

Page

INTRODUCTION 5
Table: General Fund Calendar Year Collections, 1978 and 1979 4
Chart: General Fund Revenues, Calendar Year 1979 4

PERSONAL INCOME TAX 9
Tables: Returns by Income Class, 1977–1978 10
Personal Income and Self-Assessed Tax, 1959–1978 12
Itemized Deductions by Type, 1978 14
Solar Energy Credit, 1978 17
Self-Assessed Tax by Income Years, 1977–1978 13
Average Tax Paid on Taxable Returns, 1978 13
Income Averaging, 1969–1978 16
Charts: Components of Personal Income Tax Revenues 10
Returns and Tax by Income Level 12
Components of Income and Tax 11
Components of Income and Relative Change 13
Distribution of Deduction Amounts 14
Average Real Estate Property Tax Deduction and Average Home Mortgage Interest Deduction 14
Returns with Preference Tax 16

BANK AND CORPORATION TAXES 18
Tables: Returns by Income Level, 1978 21
Net Profits of Major Industrial Groups, 1977–1978 22
Professional Corporation Tax Returns Filed, 1973–1978 22
Tax on Preference Income by Major Industrial Groups, 1977–1978 23
Charts: Returns and Tax Assessed by Income Levels 19
Returns and Net Income by Accounting Periods 21
Corporate Net Profits by Major Industrial Groups 22

HOMEOWNER AND RENTER ASSISTANCE 24

Tables: Homeowners and Renters

Claims Paid by Types of Claimants, 1979 26
Claims Paid by Household Income, 1979 24
Claimants by County, 1979 27
Claimants Paid by Household Income Class, 1979 25

Tables: Homeowners

Claimants Paid by Amount of Assistance, 1978–1979 27

Tables: Renters

Claimants Comparison by Calendar Years, 1977–1979 28
Claimants Paid by Household Income Class, 1978–1979 28
Charts: Claims Paid by Major Source 26
Claims Paid by Household Income 26
Property Tax and Assistance Trends 25

LEGAL ACTIVITIES 29
Legislation and Regulations 29
Tax Appeals 37

STATISTICAL APPENDICES

Page

MAJOR TAX LAW CHANGES

Tables:

1. Personal Income Tax, Synopsis of Tax Rates 39
   - A. Married Persons Filing Joint Returns, 1935–1973ff 39
   - B. Single Persons and Married Persons Filing Separately, 1935–1973ff 40
   - C. Unmarried Heads of Household, 1935–1974ff 40
2. Personal and Dependent Allowances and Standard Deduction, 1935–1968ff 41
3. Bank and Corporation Taxes, Synopsis of Major Tax Law Changes, 1929–1974ff 42

PERSONAL INCOME TAX

Tables:

1. Comparison by Income Years, 1935–1978 44
2. Comparison by Adjusted Gross Income Class, 1975–1978 Income Years 45
3. By Adjusted Gross Income Class, Percentages Cumulated, 1978 Income Year 46
4. By Adjusted Gross Income Class
   - A. State Totals, 1978 Income Year 47
   - B. Single Returns, 1978 Income Year 63
   - C. Separate Returns, 1978 Income Year 64
   - D. Joint Returns, 1978 Income Year 65
   - E. Head of Household Returns, 1978 Income Year 66
   - F. Surviving Spouse Returns, 1978 Income Year 67
5. Comparison by Major Industry, 1978 Income Year 68
6. Comparison by County, 1978 Income Year 69
7. County Data by Adjusted Gross Income Class, 1978 Income Year 70
8. By Adjusted Gross Income Class, Fiduciary Returns, 1978 Income Year 86
9. Taxes Paid by High Income Individuals—1978 Income Year 87

BANK AND CORPORATION TAXES

Tables:

1. Comparison by Income Years, 1936–1978 91
2. Comparison by State Net Income Class, 1978 Income Year 92
3. Comparison by Industry, 1977 and 1978 Income Years 93
4. Comparison by Major Industrial Groups, 1975 through 1978 Income Years 94
5. Comparison by Accounting Period and by Industry, 1978 Income Year 95
6. Corporation Income Tax Statistics, 1978 Income Year 96

HOMEOWNER AND RENTER ASSISTANCE

Tables: Owners

1. Comparison by Calendar Years, 1968–1979 99
2. Comparison by County, 1979 Calendar Year 100
3. Comparison by Size of Household Income, 1979 Calendar Year 101
4. Comparison by Year of Birth, 1979 Calendar Year 102
5. Household Income by Amount of Property Taxes Paid, 1979 Calendar Year 103
6. Major Sources of Household Income, 1979 Calendar Year 104

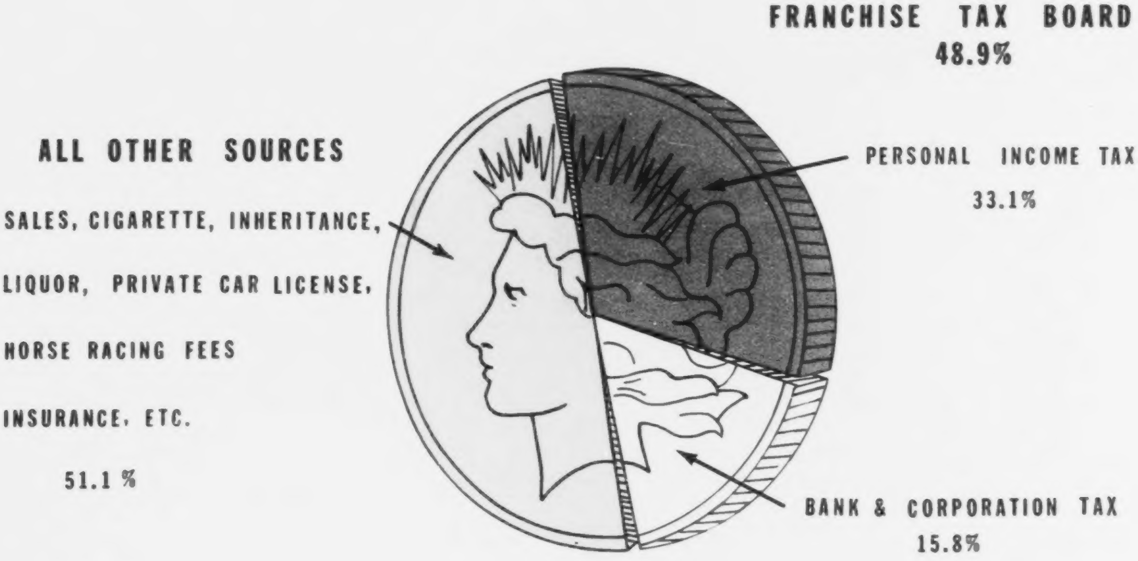
Tables: Renters

7. Comparison by County, 1979 Calendar Year 105
8. Comparison by Size of Household Income, 1979 Calendar Year 106
9. Comparison by Year of Birth, 1979 Calendar Year 107
10. Major Sources of Household Income, 1979 Calendar Year 108

Table: Homeowners and Renters

11. Types of Claimants by Size of Household Income, 1979 Calendar Year 109

GENERAL FUND REVENUES



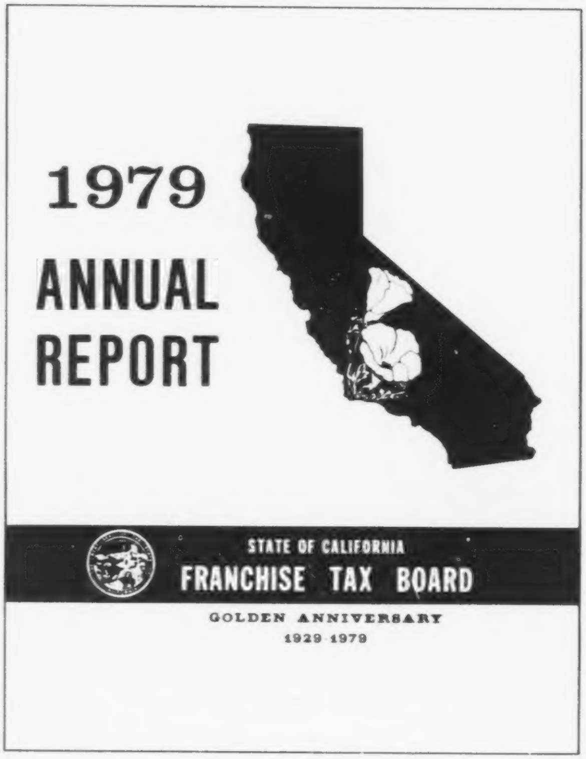
CALENDAR YEAR 1979

GENERAL FUND CALENDAR YEAR COLLECTIONS
Cash Basis *

	1978		*1979*		*Percent Change from Previous Year*
	Amount ($millions)	*Percent of Total*	*Amount ($millions)*	*Percent of Total*	
FRANCHISE TAX BOARD					
Personal Income Tax	$5,070.1	34.7	$5,201.0	33.1	2.5
Bank and Corporation Taxes	2,200.0	15.1	2,485.3	15.8	13.0
Subtotals	$7,270.1	49.8	$7,686.3	48.9	5.7
OTHER REVENUES					
Retail Sales and Use Taxes	$5,527.5	37.9	$6,055.5	38.6	10.0
Gift and Inheritance Taxes	362.8	2.5	445.6	2.8	22.8
Insurance Company Tax	419.9	2.9	431.9	2.7	2.9
Cigarette Tax	197.1	1.4	186.9	1.2	−5.2
Alcoholic Beverage Excise Taxes	138.5	0.9	127.8	.8	−7.7
Horse Racing Fees	95.5	0.7	105.9	.7	10.9
Other Revenues Plus Interest on Investments	581.7	4.0	679.5	4.3	16.8
Subtotals	$7,323.0	50.2	$8,033.1	51.1	9.7
Grand Totals	$14,593.1	100.0	$15,719.4	100.0	7.7

* Derived from monthly cash flow statement in State Budget.

Introduction



1979
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STATE OF CALIFORNIA
FRANCHISE TAX BOARD

GOLDEN ANNIVERSARY
1929 1979

1979 marked the department's fiftieth anniversary. The Legislature, in 1929, created the office of the Franchise Tax Commissioner to administer California's new Bank and Corporation Franchise Tax Act. This was the first new agency created for tax administration since adoption of the State Constitution in 1879, a major departure from the accepted pattern of assigning new taxes to the Board of Equalization and the State Controller.

The department continued to expand and became a major state tax administration agency during the 'thirties. California's Personal Income Tax Law was enacted in 1935 and assigned to the department. Two years later, the Corporation Income Tax was enacted to overcome an inequity in tax treatment of interstate corporations which were not taxable under the Bank and Corporation Franchise Tax.

For the next 30 years, the department continued to function solely as a tax administration agency.

In 1967, the department's role changed with the creation of the Senior Citizens Property Tax Assistance Law. The assignment of this new program required the department to function in dual roles: as a tax collection agency and as a tax assistance agency. In 1972, a refundable renters credit was added to the Personal Income Tax Law.

The department's role further changed in 1974 with enactment of the Political Reform Act which made the department responsible for auditing of campaign disclosure statements and lobbyists' reports.

The department's tax assistance role was further expanded in the late 1970's. In 1976, the Legislature enacted a program to help older, low-income renters. In 1977, legislation was enacted enabling older homeowners to postpone property taxes. In 1978, legislation was enacted to provide property tax assistance to totally disabled homeowners and renters.

As with Federal income tax law, California tax law has changed over the years to accommodate social and fiscal policy. When originally established, the sole objective of the California income tax laws was the generation of revenue to finance state programs. In recent years, these laws have been amended to accomplish other objectives:

Train hard-core, unemployable persons.

Create housing funds for low and moderate income families.

Reduce tuition costs for children in private schools (later ruled unconstitutional.)

Reduce substandard housing.

Encourage use of solar energy.

Provide tax relief for renters.

Reduce water use on agricultural land.

Increase access to buildings and vehicles by handicapped and elderly persons.

The composition and reporting relationship of the department has changed over the past 50 years, with the most notable changes occurring in 1949.

The office of the Franchise Tax Commissioner was abolished and the Franchise Tax Board was created in 1949. Board members are the State Controller, the Director of Finance, and the Chairman of the State Board of Equalization. The Board is authorized to appoint an Executive Officer responsible for performing those duties which are delegated.

When created in 1929, the department had a staff of 33 employees and a budget of $68,213. Addition of the Personal Income Tax and Corporation Income Tax increased the department's staff to 302 and raised the budget to $544,301. The department now has a staff of 2,200 permanent employees and hires as many as 1,800 temporary employees at various times during the year. The department spent in excess of $63.5 million last year.

Revenue Growth

The department accounted for $6.8 million of General Fund revenue during the 1929/30 fiscal year. This increased to $42.8 million during the 1937/38 fiscal year after the addition of the Personal Income Tax and the Corporation Income Tax. During the 1978/79 fiscal year, department revenues accounted for $7.1 billion of the General Fund revenues. During 1978/79, the department provided $76.3 million in Senior Citizens Property Tax Assistance and $133.8 million in renters assistance on personal income tax returns.

While headquarters are in Sacramento, most activities are performed at the Central Office facility located in the eastern portion of Sacramento County. These include processing and storage of tax returns and property tax assistance claim forms, desk audit of tax returns and assistance claim forms, initiation of collection action on delinquent accounts, and the toll-free Information Center to provide telephone assistance to taxpayers and claimants.

The department maintains seventeen district offices in California and offices in New York and Chicago. California district offices provide public assistance, perform audits, and take collection action on delinquent accounts. The eastern offices audit multistate and multinational corporations.

Tax Administration

Revenue growth from taxation of personal and corporate income subsided somewhat in 1979 from the high levels recorded in recent years. The slowdown primarily was attributable to the substantial one-time increase in the personal income tax exemption credits and the first-year effect of partial indexing of personal income tax brackets. Even with these changes, the department accounted for nearly $7.7 billion, or 48.9 percent of the state's General Fund revenues during calendar year 1979. Personal income tax accounted for $5.2 billion and bank and corporation tax for $2.5 billion.

Approximately 9.5 million personal income tax returns were filed during the year, nearly half a million more than in 1978. Corporation returns totaled 221,000, an increase of 21,000 returns. In addition, 72,000 returns were filed by tax-exempt corporations.

Numerous legislative measures affecting the tax programs administered by the department were enacted during 1979. The four most significant measures were:

Provision for a one-time refundable credit of 80 percent of workers' State Disability Insurance contributions made during 1979. This measure was enacted as a means of reducing the State Disability Insurance Fund surplus (AB 298, Chapter 1055).

Full indexing of personal income tax brackets for 1980 and 1981 income years. 1982 and subsequent income years will be indexed by the percentage change in the Consumer Price Index which exceeds three percent (AB 276, Chapter 1198).

Increase in the renter's credit from $37 for all filers to $60 for single persons and to $137 for married couples, heads of household, and surviving spouses (AB 1151, Chapter 1207).

Full exemption of business inventories from local property taxation. The exemption is funded by increasing the general corporation tax rate from 9.0 percent to 9.6 percent (AB 66, Chapter 1150).

Indexing

Inflation, coupled with tax rate changes in the 1960's and early 1970's, caused the amount of revenue collected through the personal income tax to grow appreciably. In 1961, revenue collected under the department's two major tax laws was about equal: $260 million for the bank and corporation tax and $256 million for the personal income tax. In 18 years, inflation and the progressive nature of California's personal income tax rate structure changed the ratio of the department's revenue collections. In 1979, the personal income tax accounted for twice as much General Fund revenue ($5.2 billion) as the bank and corporation tax ($2.5 billion).

To counter the effect of inflation, the Legislature first indexed the personal income tax in 1978. California's form of indexing widens tax rate brackets and increases the standard deduction, the personal and dependent credits, and the low-income tax credit in accordance with the change in the California Consumer Price Index.

Unitary Concept

The unitary concept is the court-approved method for determining the state net income of a corporation which does business in California and elsewhere.

Under this approach, multistate and multinational corporations which have integrated operations are required to submit a combined report. The combined report insures that total business income and expenses are reported and net income attributable to California is taxed.

The department's staff continued to devote substantial time and effort during 1979 to counter attempts at the state and federal level to limit application of the unitary concept.

Attitudes at the international level as to the unitary concept seemed to have softened some during 1979. Meetings were held in Sacramento to explore international businesses' compliance with California law. The department met with representatives from the United Kingdom, the Japanese business community, and a member of the European Economic Community Council.

Congressional interest in restrictive interstate tax legislation subsided somewhat; however, international businesses continued to seek legislation to prevent states from taking into account activities outside the United States.

At the state level there was continued interest in limiting the unitary concept. Most of the interest centered around Assembly Bill 525 which would disallow the unitary computation with respect to foreign-incorporated and foreign-owned corporations. At the Assembly Revenue and Taxation Committee Interim Hearing on the bill in November, 1979, over 400 pages of material were prepared.

In addition to legislative matters, a number of issues are under consideration by the U. S. Supreme Court. The issues being considered involve: the inclusion of dividend income paid from foreign and domestic sources as business income; the inclusion of so-called "foreign source income" in the combined report computation; and whether or not a state may require a unitary business to take into account all of its unitary activities or only those which are conducted in the state.

Property Tax Assistance

Calendar 1979 was a year of significant change for the Homeowners and Renters Assistance Program. Changes experienced during the year were primarily attributable to the enactment of Proposition 13 by the voters in 1978 and the enactment of two legislative measures which extended the program to blind and disabled individuals, increased the income limit for renters, and increased the amount of property taxes assumed to be paid by renters.

Proposition 13 caused the average amount of property tax, as reflected in 1979 homeowner claims, to drop dramatically. For 1979, the average property tax declined by $385, or 60 percent, to $262. This resulted in a $147 reduction in average assistance. In 1979, the average assistance was $104.

The enactment of Assembly Bill 3802 (Kapiloff, Chapter 59, 1978) and Assembly Bill 94 (Brown, Chapter 30, 1979) caused substantial changes in the makeup and size of the program during 1979. Combined, these measures extended the program to blind and totally disabled individuals, increased the income limit for renters from $5,000 to $12,000, and increased the amount of property tax assumed to be paid by renters from $220 to $250.

Blind and Disabled Claims

7,600 homeowners and 58,450 renters who were either blind or totally disabled received assistance from the program in 1979. Average assistance paid to these individuals was comparable to amounts paid to senior citizen claimants.

For 1979, nearly 494,000 eligible homeowners and renters received $69 million in property tax assistance payments, an average of $140 per claim.

The number of homeowner claimants continued to decrease despite the expansion of the program to blind and disabled individuals. For 1979, the number of eligible homeowners declined by 16.7 percent from the 1978 count. This reduction is primarily attributable to lower tax bills under Proposition 13 and the shifting of claimants to higher income levels and smaller tax relief percentages due to inflation.

The increase in the income limit for renters caused this group of claimants to outnumber homeowners for the first time in the history of the program. Renter claimants receiving assistance under the program more than doubled during the year to 261,400. Total assistance paid these claimants during 1979 also increased dramatically from $5.2 million to $44.8 million.

The lessening of the property tax burden under Proposition 13 continued the downward trend in the number of tax deferral certificates issued under the Senior Citizens Property Tax Postponement Program. During 1979, the third year of the program, 7,600 claimants were issued certificates to defer their property taxes, a 11.3 percent drop.

Political Reform Act Audits

The Political Reform Act requires the Franchise Tax Board to audit reports and statements filed with the Secretary of State by lobbyists, candidates, and committees which meet certain criteria outlined in the law. The Act also allows the department discretion to audit other reports and statements filed. Detailed written reports of the audit findings must be sent to the Fair Political Practices Commission and the Attorney General, who have the enforcement responsibility under the Act, and to the Secretary of State.

These audits are conducted by the Political Reform Audit Division with district offices in Sacramento and El Monte.

During 1979, the Franchise Tax Board adopted 68 lobbyist, 37 lobbyist employer, and 417 candidate and committee audit reports.

Effective January 1, 1979, legislation permitting the Fair Political Practices Commission to make random selection of entities to be audited significantly reduced the division's staffing needs for 1979 and subsequent years. The division will approach its auditing requirements on a workload leveling basis commencing in fiscal 1980/81. The division's goal is to match resource and workload to achieve a smooth transition to this new concept. A major task assumed by the division was full responsibility for the document processing function.

Legislation designed to transfer the audit program from the Franchise Tax Board to the Office of Political Reform Auditor failed to pass during the 1979 legislative session.

Public Service

Over the period of several years, the department expanded its centralized toll-free telephone service statewide to provide better and more efficient public assistance. During the first full year of statewide operation, the department responded to over 1.3 million toll-free calls, answering questions concerning the Personal Income Tax Program, the Bank and Corporation Tax Program, and the Senior Citizens Property Tax Assistance Program.

Responding to the need to cut government spending, as expressed through enactment of Proposition 13, the Legislature reduced the department's toll-free telephone service budget for fiscal 1979/80 by $1,000,000. This effectively reduced the number of calls the department could handle to 962,000 calls.

From July through December of 1979, nearly 3.9 million toll-free calls were made and 326,000 were answered. Department estimates indicate it was necessary to dial an average of 12 times before receiving assistance. The worst month was September, when an average of 29 attempts was necessary.

As a consequence of reduced telephone service, there was an increase in the correspondence workload and in visitations to district offices.

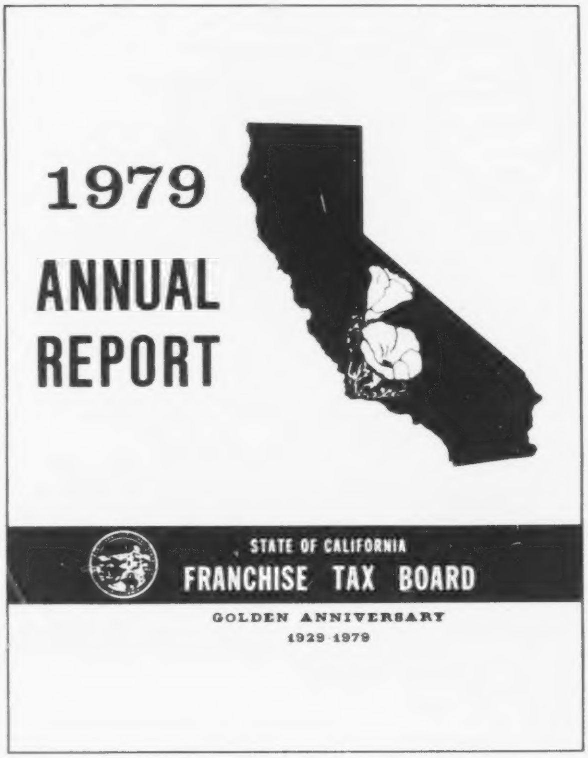
Volunteer Program

To help meet the need for service, the department's Volunteer Tax Assistance Program expanded personal income tax service to all but three of California's counties in 1979. Volunteers were available in 953 offices throughout the state, 22 percent more than in 1978.

Nearly 121,000 persons visited the volunteer offices for assistance with their personal income tax returns. 4,200 volunteers prepared 83,600 state returns and 78,500 federal returns, and assisted 37,200 persons with related questions.

Volunteers assisted 174,000 senior citizens, blind, and disabled persons with preparation of their property tax assistance claim forms for 1979. This represents more than a 100 percent increase in the number of persons helped during the homeowner and renter assistance filing period the year before. Volunteers completed over 22 percent of the total claims filed with the department during 1979.

Personal Income Tax



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1929-1979

California's Personal Income Tax Law was enacted in 1935, part of a major restructuring of the state's tax system resulting from revenue pressures created by the great depression of the 1930's. A joint legislative tax committee, created to find sources of revenue to provide relief from real estate property taxes and balance the state budget, recommended a personal income tax.

In 1936, first year of operation under the new act, nearly 373,000 returns were filed. Those returns reported $1.4 billion income earned during 1935 and resulted in $11.8 million in personal income taxes.

Forty-three years later, in 1979, the number of returns filed had grown to nearly 9.5 million. These returns reported $149 billion in income earned during 1978 and resulted in $4.2 billion in tax.

History

The Personal Income Tax Act of 1935 was patterned after the Federal Revenue Act of 1934. California and federal laws remain generally parallel over the years with exceptions due to philosophical differences, revenue considerations, and timing problems.

California's Personal Income Tax Law has been amended at each regular session of the Legislature since enactment. The most significant changes occurring in recent years:

> In 1967, the personal and dependent exemptions, similar to Federal provisions, were switched to a system of credits—$25 for each adult and $8 for each dependent. This change, combined with narrowing and extension of the rate structure, made California's personal income tax one of the most progressive in the nation.
>
> In 1967, the law was amended to accelerate collection of revenue by requiring higher income taxpayers to make prepayments during their income year.
>
> In 1970, a 2.5 percent tax on preference income was enacted. This minimum tax was designed to require high income people who had avoided the regular tax on certain deductions or exclusions, to pay some tax on that sheltered income.
>
> In 1971, the withholding method of collecting state income taxes was adopted.
>
> In 1971, a three-tier-holding period for capital gains taxation was adopted.
>
> In 1972, a refundable tax credit was enacted, effective in 1973, for renters to provide an indirect form of property tax relief.
>
> In 1976, low income individuals (single persons with less than $5,000 adjusted gross income and married persons with less than $10,000 adjusted gross income) were exempted from state income tax.

In 1978, the Legislature provided for indexing under the Personal Income Tax Law beginning with incomes earned on and after January 1, 1978. The law provided for full indexing of the standard deduction, personal, dependent, and blind credits, and the low income tax credit. Tax brackets were indexed by the annual change in the California Consumer Price Index above three percent.

In 1978, personal exemption tax credits were increased, for the 1978 income year only, from $25 to $100 for single persons and from $50 to $200 for heads of households and married persons filing jointly.

In 1979, the Legislature attempted to give further relief from the upward push of inflation by *fully* indexing the state income tax brackets for 1980 and 1981 only.

In 1979, the renters' credit was increased from $37 for all renters to $60 for single renters and to $137 for married couples, heads of households, and surviving spouses.

Revenue Components

Revenue derived from California's personal income tax is made up of a number of components. Taxpayers can pay their tax liabilities through payroll withholding on their salaries and wages, quarterly estimate payments, and balance due payments submitted with their returns. Individuals who prepaid too much tax during the year are eligible to claim a refund or credit for all or part of the overpayment towards next year's tax liability.

Withholding on salaries and wages accounted for over 69 percent of the total collected on returns filed during 1979. Roughly 19 percent was collected through estimate payments, nine percent was paid with the return, and three percent was accounted for by special tax credits.

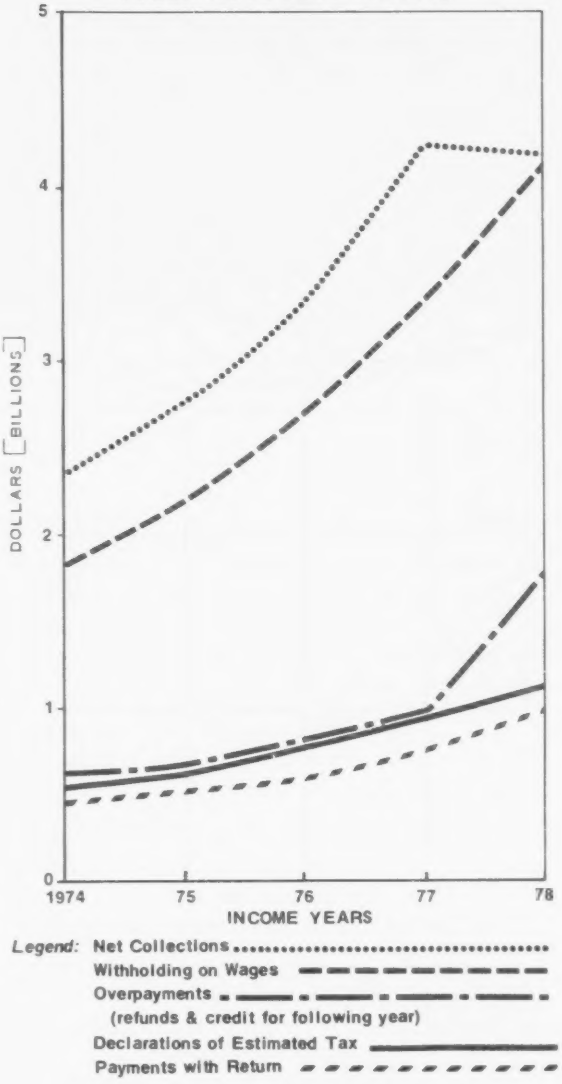
Returns Filed

Nearly 9.5 million returns were filed during 1979, a 5.1 percent increase over the 9.0 million returns filed during 1978.

Returns showing incomes greater than $25,000 recorded the largest gain for return filings during 1978, reflecting the upward push of inflation on incomes.

Taxable returns decreased by nearly ten percent. Approximately 57 percent (or 5.4 million) of the 9.5 million returns filed for the 1978 income year had a tax liability. The remaining 4.1 million returns reported no tax liability. The decrease in taxable returns is attributable to the quadrupling of the personal exemption credit for 1978 only.

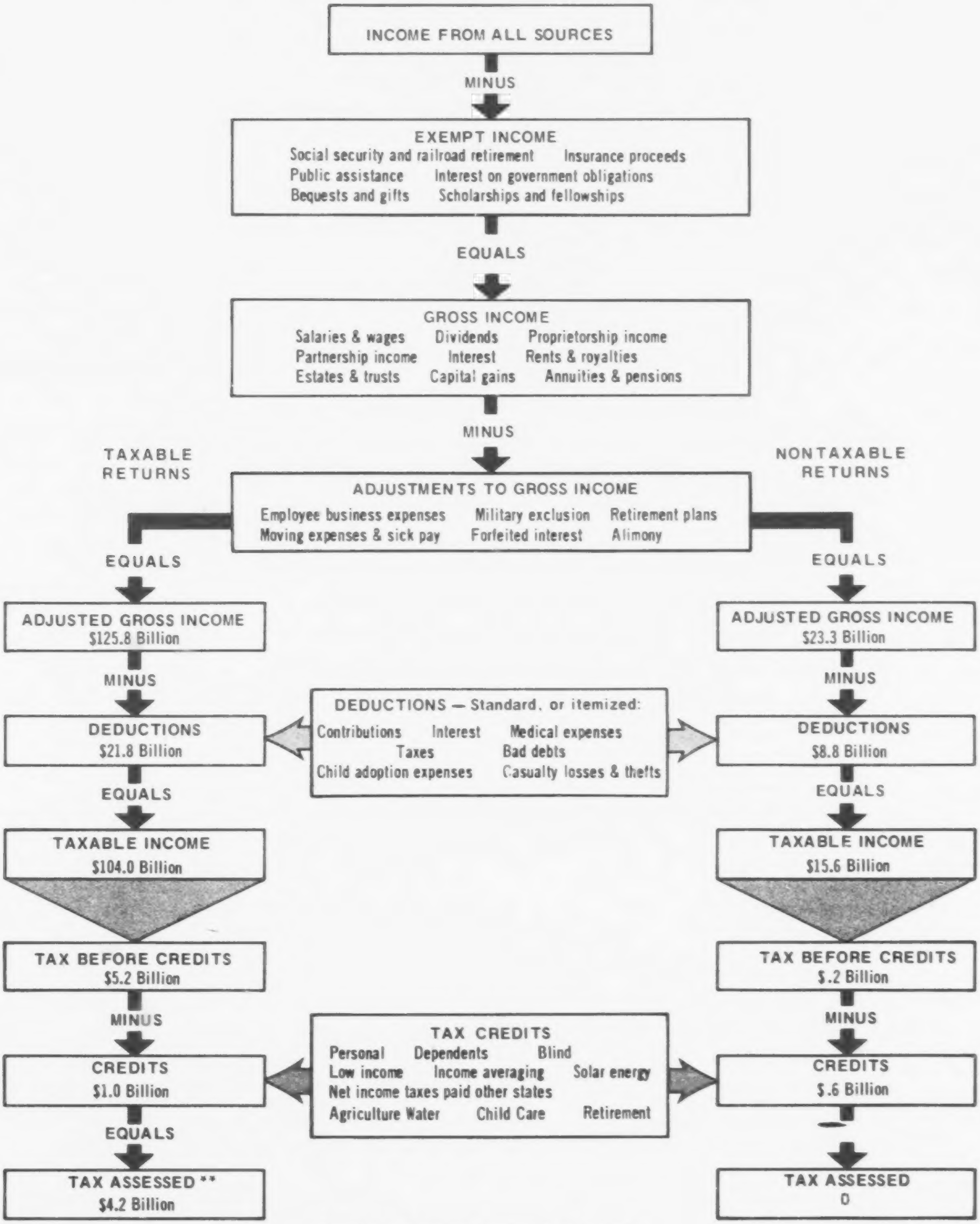
COMPONENTS OF PERSONAL INCOME TAX REVENUES (SELF-ASSESSED BASIS)



PERSONAL INCOME TAX
RETURNS BY INCOME CLASS
1977 AND 1978 INCOME YEARS

Adjusted Gross Income Class	*1977 Income Year Returns*	*1978 Income Year Returns*	*Percent Change 1977 to 1978*
Less than $5,000	2,187,440	2,157,102	−1.4
$5,000 to $10,000	1,919,615	1,994,827	+3.9
$10,000 to $15,000	1,468,182	1,497,939	+2.0
$15,000 to $20,000	1,170,439	1,181,048	+0.9
$20,000 to $25,000	863,943	897,318	+3.9
$25,000 to $30,000	527,284	624,326	+18.4
$30,000 to $40,000	494,605	620,730	+25.5
$40,000 to $50,000	161,533	225,446	+39.6
$50,000 and over	196,756	249,974	+27.0
Totals	8,989,797	9,448,710	+5.1

COMPONENTS OF INCOME AND TAX*



* Details in Personal Income Tax Appendix

** Includes preference tax

Personal Income Tax
TAX RETURNS FILED
1977 and 1978 Income Years

Filing Status	*1977 Income Year*	*1978 Income Year*	*Change 1977 to 1978*	
			Number	*Percent*
Single				
Taxable	2,050,949	1,975,555	−75,394	−3.7
Nontaxable	1,595,547	1,993,544	+397,997	+24.9
Totals	3,646,496	3,969,099	+322,603	+8.8
Separate				
Taxable	82,895	60,576	−22,319	−26.9
Nontaxable	51,935	62,642	+10,707	+20.6
Totals	134,830	123,218	−11,612	−8.6
Joint				
Taxable	3,490,633	3,065,239	−425,394	−12.1
Nontaxable	963,295	1,458,728	+495,433	+51.4
Totals	4,453,928	4,523,967	+70,039	+1.6
Head of Household				
Taxable	309,729	244,662	−65,067	−21.0
Nontaxable	428,404	572,516	+144,112	+33.6
Totals	738,133	817,178	+79,045	+10.7
Surviving Spouse				
Taxable	6,017	4,240	−1,777	−29.5
Nontaxable	10,393	11,008	+615	+5.9
Totals	16,410	15,248	−1,162	−8.3
All Returns				
Taxable	5,940,223	5,350,272	−589,951	−9.9
Nontaxable	3,049,574	4,098,438	+1,048,864	+34.4
Totals	8,989,797	9,448,710	+458,913	+5.1

Note: See Tables 4A–4F of Personal Income Tax Appendix.

Joint returns by married couples remained the most commonly filed, with 48 percent claiming this status. Single returns were the next most common group with 42 percent reporting single status.

Income Reported

Most income is subject to the California income tax. Transfer payments, such as social security payments, public assistance, and interest on government obligations, are exempted and not reported.

Taxpayers may reduce their gross income by a number of adjustments. Employee business expenses, moving expenses, sick pay, forfeited interest and alimony payments are some examples of the adjustments taxpayers may take to reduce their gross incomes. Allowable adjustments to income are deducted from gross income whether the taxpayer itemizes deductions or uses the standard deduction in arriving at taxable income.

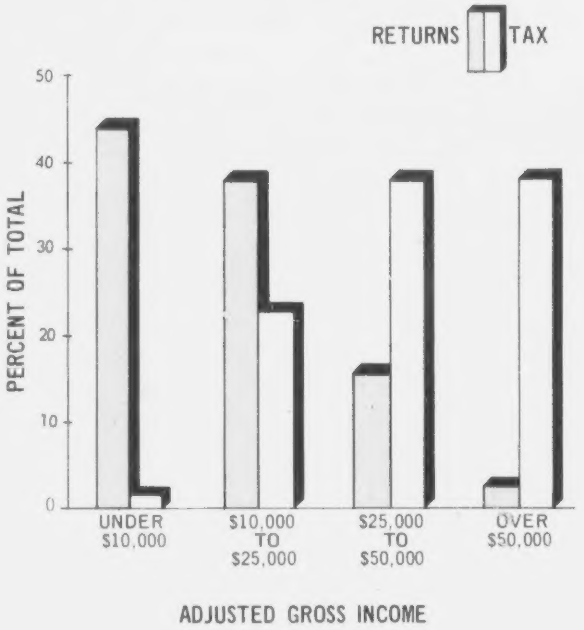
The amount remaining after adjustments are subtracted from the gross income, is called "adjusted gross income".

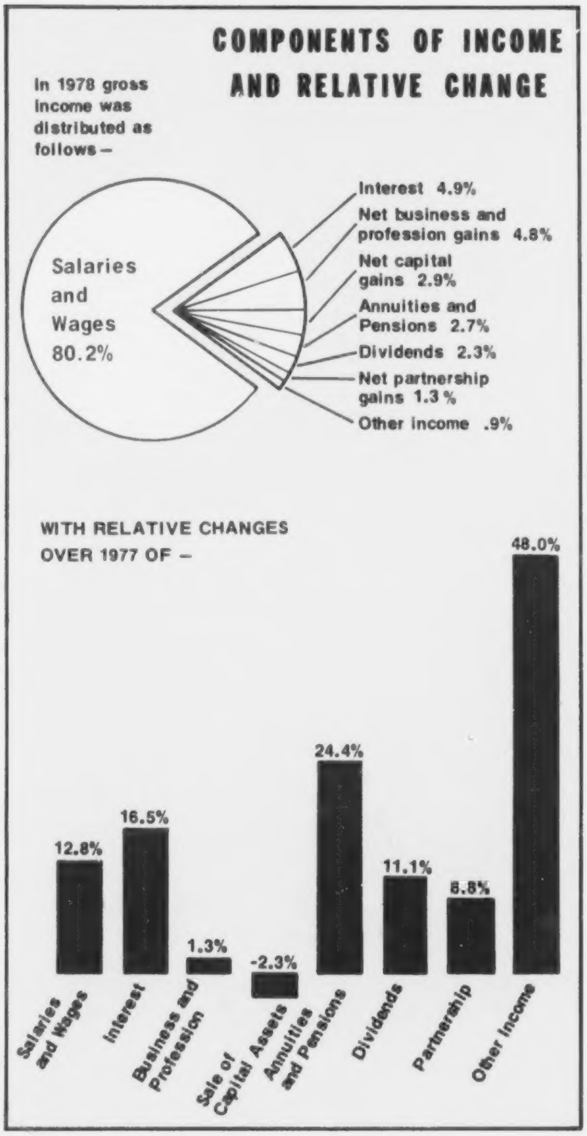
20-Year Pattern of
Self-Assessed Personal Income Taxes
as a Percentage of Personal Income
1959–1978

Income Year	*California Personal Income (millions)*	*Self-Assessed Tax (millions)*	*Individual Taxes as a Percent of Personal Income*
1959	$41,000	$251	0.61
1960	43,000	256	0.60
1961	45,600	291	0.64
1962	49,200	304	0.62
1963	52,300	338	0.65
1964	56,100	392	0.70
1965	60,000	433	0.72
1966	65,000	479	0.74
1967	70,200	948	1.35
1968	76,600	1,061	1.39
1969	83,400	1,089	1.31
1970	88,800	1,212	1.36
1971	94,100	1,133	1.20
1972	102,100	1,691	1.66
1973	113,746	1,537	1.35
1974	126,118	2,360	1.87
1975	139,337	2,759	1.98
1976	154,005	3,360	2.18
1977	173,170	4,225	2.44
1978	197,149	4,174	2.12

Taxable income is the amount subject to tax after reducing adjusted gross income by the standard deduction amount or by itemized personal expenses, such as interest payments, certain taxes, medical expenses, and contributions.

ALL RETURNS AND TAX
BY INCOME LEVEL





COMPONENTS OF INCOME AND RELATIVE CHANGE

Californians reported $149.1 billion of adjusted gross income on returns filed during 1979, $16.3 billion more than reported in 1978. This accounts for slightly more than three-fourths of the personal income estimated to have been received by Californians during 1978.

All but one of the major sources of income reported in 1979 showed gains over 1978. Net salaries and wages aggregated $121.6 billion compared with $107.7 billion for the preceding year, a gain of $13.8 billion, or 12.8 percent. Annuities and pensions recorded the largest percentage gain, 24.4 percent over 1978. Interest income was reported at $7.5 billion in 1979, a gain of 16.5 percent. $3.5 billion in dividends was reported in 1979, representing a gain of 11.1 percent.

Net proprietorship gains and net partnership gains reported in 1979 were higher than the corresponding 1978 amounts. Proprietorship gains were up 1.3 percent, and partnership gains up 8.8 percent.

Net capital gains continued to be the most volatile and least predictable source of income. In 1979, net capital gains were 2.3 percent lower than in 1978.

Salaries and wages were reported on 8.2 million of the 9.5 million returns filed, or 87 out of every 100 returns. The next most frequent income source was interest, reported on 52 out of every 100 returns.

PERSONAL INCOME TAX
SELF-ASSESSED TAX BY INCOME CLASS
1977 AND 1978 INCOME YEARS *

Adjusted Gross Income Class	*Tax Paid by Income Year*		*Percent Change 1977 to 1978*
	1977 (Thousands)	*1978 (Thousands)*	
Less than $5,000	$4,114	$1,628	-60.4
$5,000 to $10,000	125 319	55,039	-56.1
$10,000 to $15,000	325,844	200,408	-38.5
$15,000 to $20,000	463,979	347,639	-25.1
$20,000 to $25,000	518,108	408,614	-21.1
$25,000 to $30,000	449,370	430,965	-4.1
$30,000 to $40,000	653,088	704,317	+7.8
$40,000 to $50,000	354,017	439,242	+24.1
$50,000 and Over	1,330,761	1,586,158	+19.2
Totals *	$4,224,601	$4,174,011	-1.2

* Detail may not add to total because of rounding.

PERSONAL INCOME TAX
AVERAGE TAX PAID ON TAXABLE RETURNS
1978 INCOME YEAR *

Adjusted Gross Income Class	*Number of Returns*	*Tax Paid (Thousands)*	*Average Tax Paid*
Less than $5,000	23,234	$1,628	$70
$5,000 to $10,000	759,054	55,039	73
$10,000 to $15,000	915,041	200,408	219
$15,000 to $20,000	1,069,103	347,639	325
$20,000 to $25,000	875,366	408,614	467
$25,000 to $30,000	617,248	430,965	698
$30,000 to $40,000	617,093	704,317	1,141
$40,000 to $50,000	224,671	439,242	1,955
$50,000 and Over	249,462	1,586,158	6,358
Totals	5,350,272	$4,174,011	$780

* Detail may not add to totals because of rounding.

Deductions

Individuals may reduce their adjusted gross income by actual deductions or a standard deduction to arrive at taxable income. The standard deduction is $2,000 for married couples filing jointly, unmarried heads of household, and surviving spouses, and $1,000 for all others filing individually regardless of the amount of adjusted gross income. Allowable itemized deductions include charitable contributions, interest, certain taxes, casualty losses and thefts, alimony and separate maintenance payments, political contributions with certain limits, and medical expenses.

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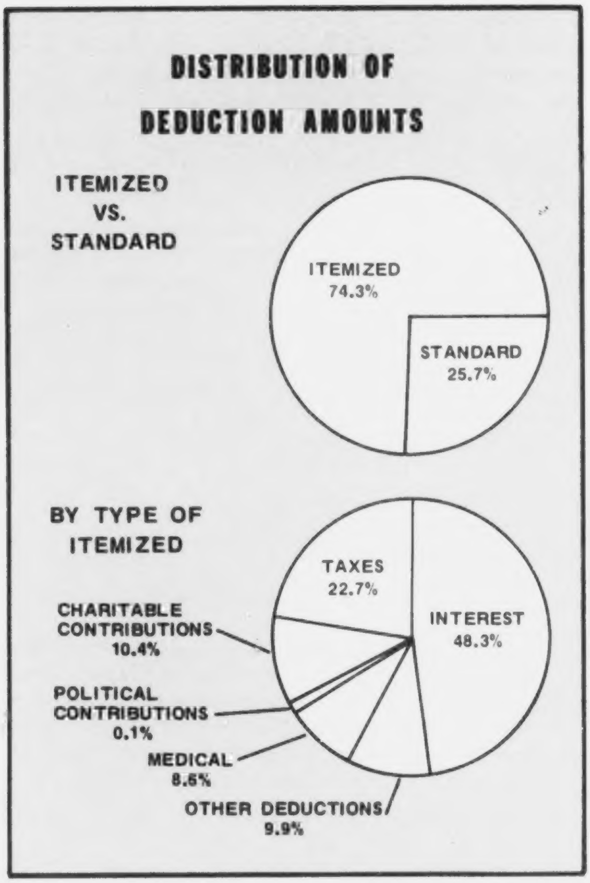

DISTRIBUTION OF DEDUCTION AMOUNTS

PERSONAL INCOME TAX
ITEMIZED DEDUCTIONS BY TYPE
1978 INCOME YEAR

Type of Deduction	*Number of Returns*	*Amount Deducted (Millions)*	*Average Amount Deducted*
Medical	*2,687,697*	*$1,955.2*	*$727*
Taxes, Total	*3,765,731*	*5,151.7*	*1,368*
Real Estate	3,360,280	2,557.3	761
Gasoline	3,604,958	433.6	120
Sales	3,721,157	1,786.5	480
Auto License	3,339,948	304.8	91
Other	304,114	69.5	229
Charitable Contributions, Total	*3,523,158*	*2,358.1*	*669*
Cash and Prior Years	3,476,557	2,328.6	670
Other than Cash	1,393,862	486.5	349
Contribution Carryforward	43,240	(457.1)	10,571
Political Contributions	*246,136*	*19.8*	*80*
Interest, Total	*3,521,505*	*10,979.7*	*3,118*
Mortgage	2,918,002	7,369.8	2,526
Installment and Other	3,194,197	3,609.9	1,130
*Other Deductions**	*3,690,152*	*2,260.5*	*613*
Totals	3,776,436	$22,725.0	$6,018

* Includes deductions for child adoption, casualty and theft losses, and employment education expenses.

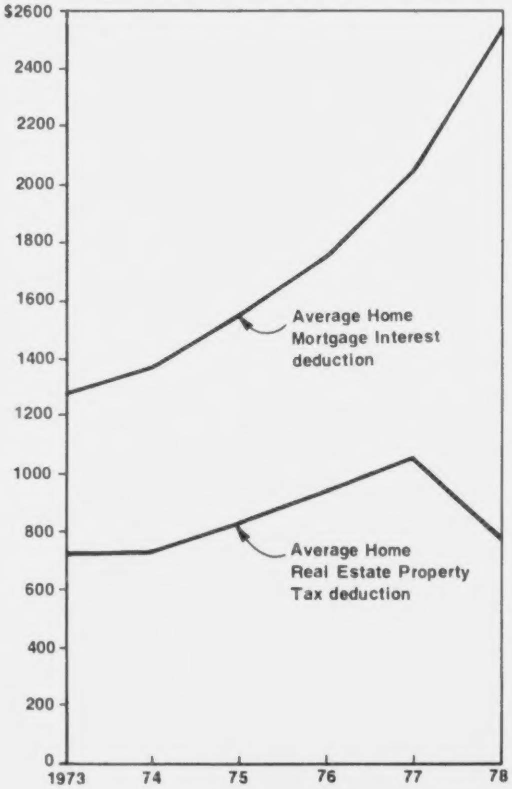
Returns with itemized deductions accounted for 40 percent of all returns filed, or 3.8 million, virtually the same number as the year before. Returns claiming the standard deduction increased by 409,000 over the prior year to 5.7 million.

More than $22.7 billion in itemized deductions and nearly $7.9 billion in standard deductions were claimed in 1979. This $30.6 billion reduction to adjusted gross income is 8.4 percent (or $2.4 billion) higher than the comparable amount in 1978. The resulting taxable income, which is the basis for calculating tax liability, aggregated $119.7 billion.

Home mortgage interest continued to be the largest itemized deduction, amounting to $7.4 billion, an average of $2,526 per return. General interest expense was second highest with $3.6 billion for an average of $1,130 per return. Real estate tax was third with $2.6 billion and an average of $761 per return.

Inflation and rising interest rates continued the upward push in itemized deductions. Average home mortgage interest and sales tax deductions were up 23.5 percent and 11.4 percent over their respective 1978 averages. Real estate tax deductions were the

COMPARISON OF AVERAGE REAL ESTATE PROPERTY TAX DEDUCTION AND AVERAGE HOME MORTGAGE INTEREST DEDUCTION BY YEAR



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only exception. The average home real estate tax deduction dropped 26.6 percent, or $282, from the high of $1,061 recorded a year earlier. This is attributable to the partial-year effect of Proposition 13, which was enacted in June, 1978. The first full-year effect will be seen on tax returns filed in 1980, when the second half of fiscal 1978/79 and the first half of fiscal 1979/80 property tax payments will be itemized.

Tax Credits

In 1967, California switched from personal exemptions and dependent deductions to a system of personal and dependent tax credits. This change contributed to the progressivity of the California law since tax credits provide the same absolute tax benefit to all taxpayers, whereas deductions are worth more to wealthier taxpayers who face higher tax rates.

The renter's credit program began with the 1973 income year to provide a benefit similar to the property tax exemption allowed homeowners. The credit is refundable in that it does not depend on the existence of a tax liability and any amount remaining after reducing the tax liability to zero is paid to the taxpayer. In 1979, nearly 3.8 million returns claimed the renter's credit for $138.4 million in relief.

Since 1967, the personal exemption tax credit has been set at $25 for single persons and $50 for married persons filing a joint return and unmarried heads of household. The dependent tax credit has also remained constant at $8 for each dependent since 1967.

In 1978, the California Legislature enacted Assembly Bill 3802 (Kapiloff, Chapter 569, 1978) which increased the personal exemption tax credit for the 1978 income year only, to $100 for single persons and to $200 for heads of household and married persons filing jointly.

Personal exemption tax credits of $1.5 billion and dependent credits of $57.2 million were deducted on 1978 tax returns. An additional $64,200 ($8 for each legally blind taxpayer) was deducted on returns filed by blind persons.

For 1978, persons eligible for the special low income tax credit had no tax liability because of the one-time increase in the personal exemption credit. For 1978, the personal exemption credit eliminated the tax liability for single persons with less than $6,250 adjusted gross income and for married persons with less than $12,500 adjusted gross income.

High Income Tax Returns

Section 19289.5 of the Revenue and Taxation Code requires annual publication of a report of high income Californians, including those who pay no taxes, and the relative importance of various tax provisions in permitting persons to escape taxation.

The data upon which this report is based are from a stratified random sample of 1978 personal income tax returns as originally filed. The sample includes 100 percent of those taxpayers with adjusted gross incomes of $200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected in the accompanying tables.

The descriptive tables in the statistical appendix are based on four measures of income:

1. Adjusted gross income has been widely used in the past and includes most sources of gross income reduced by certain adjustments and exclusions.
2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other "tax preference items" and excludes personal investment expenses to the extent they do not exceed investment income.

   As a proxy for "personal investment expenses", we have followed the method of the federal report and used interest deduction excluding home mortgage interest. This approach misses the investment expenses on some returns which are included in "miscellaneous deductions", however, it is the best that can be done with current data. Investment income was assumed to equal the sum of dividend, interest, capital gain, and other preference income.
3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor in expanded income.

In 1978, there were 11,821 California state income tax returns reporting expanded incomes of $200,000 or more. Within this income concept, three returns paid no income tax and five other high income returns paid taxes of less than $1,000. The table of Taxes Paid by High Income Individuals can be found in the Statistical Appendix.

Most high income returns paid significant amounts of state income taxes. The 11,818 taxable returns paid $396.6 million in taxes, for an average tax of $33,600. Average income for this group was almost $406,000 and the average tax rate was 8.3 percent. Roughly 99.8 percent of these returns paid at least $6,000.

One-third of the high income returns which paid little or no California income tax, did so because of miscellaneous deductions, such as employee business expenses, consulting fees, legal fees associated with income production and collection, and accounting expenses associated with tax return preparation.

Another one-fourth of the high income returns reporting little or no California income tax received credits for income taxes paid to another state. California has reciprocity agreements with 34 other states to eliminate double taxation. California law limits the credit to the amount actually paid to the other state on sources of income also reportable to California.

Deductions for personal interest and casualty losses also contributed to the low tax bills of some persons filing high income returns. Casualty losses are personal casualty and theft losses not compensated for by insurance. A casualty is defined as a complete or partial destruction of property resulting from an identifiable event of an unexpected or unusual nature. Casualty losses were shown on ten percent of these returns, while interest dedutions were shown on 25 percent.

Together, these four items accounted for over 95 percent of high income returns which paid little or no tax.

Income Averaging

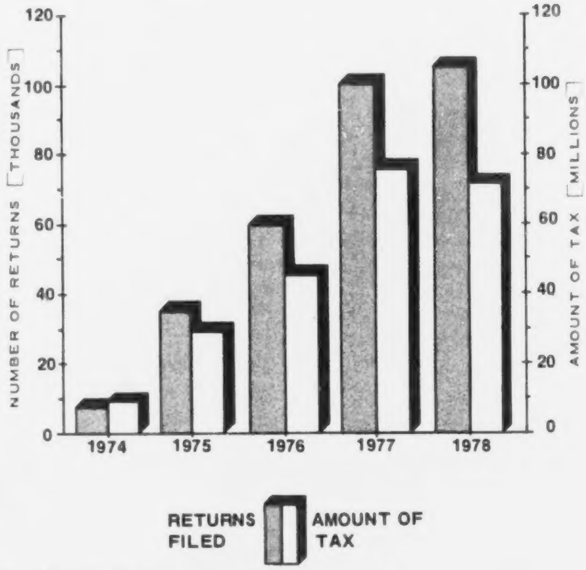
California law permits "averaging" of income to provide tax relief for taxpayers whose income increases significantly. Generally, taxpayers will benefit from averaging when their incomes for the taxable year are substantially more than one-third greater than their average income for the four preceding years.

Personal Income Tax
Income Averaging
10-Year Comparison by Income Years
1969–1978 Income Years

Income Year	*Number of Returns*	*Total Tax Savings*	*Average Savings*	*Percent Change in Number of Returns*
1969	53,816	$7,638,805	$142	+20.0
1970	66,613	9,057,238	136	+23.8
1971	82,994	12,134,898	146	+24.6
1972	108,000	19,014,246	176	+30.1
1973	124,559	26,669,303	214	+15.3
1974	175,698	30,906,613	176	+41.1
1975	208,358	32,648,754	157	+18.6
1976	275,253	46,645,304	169	+32.1
1977	355,858	70,691,129	199	+29.3
1978	360,271	69,601,142	193	+1.2

Historically, returns with income averaging have been rising at an average of 26 percent since 1968. For some unknown reason, the percentage increase in the use of this method for computing the tax liability slowed substantially for 1978. Only 4,413, or 1.2 percent, more returns showed this method for 1978 than 1977.

PERSONAL INCOME TAX
RETURNS WITH PREFERENCE TAX
1974 – 1978 INCOME YEARS



Preference Income Tax

Preference income consists of certain items which afford preferential tax treatment by reducing the amount of income subject to the regular income tax. Following the lead of the Federal Tax Reform Act of 1969, California enacted a preference income tax provision, separate and in addition to the regular personal income tax, to limit the tax benefit of preference items.

The original tax rate was a flat 2.5 percent on preference income with a $30,000 exclusion. This was replaced, effective for the 1975 income year, by a more progressive schedule related to the amount of preference income and filing status. The exemption was reduced to $4,000 for single persons and $8,000 for others, and a sliding scale of tax rates ranging from 0.5 percent (half the regular income tax rates) was applied. Tax preference items subject to the special tax under the Personal Income Tax Law include:

Accelerated depreciation on property in excess of straight-line.

Percentage depletion claimed in excess of the adjusted basis of mineral and timber-producing property.

"Paper profit" upon exercise of stock options (representing benefit in purchasing stock at option price rather than higher prevailing price).

That portion of capital gain income not taxed under the regular income tax (excluding gain on sale of an owner-occupied dwelling, effective in 1976).

Slightly more returns showed preference tax for 1978 than for 1977: 106,000 versus 100,000. The amount of tax reported, however, decreased by $4 million, or five percent, or $72.1 million.

Solar Energy Tax Credit

Since 1976, California law has allowed a tax credit for solar energy devices. The solar energy credit is allowed against the "net tax". If the credit exceeds the "net tax", the unused portion may be carried over to succeeding years until the entire credit is used. In 1979, 16,801 returns claimed the solar credit amounting to $6.5 million, for an average of $390. The credit carryover is $4.6 million.

In 1977, the Legislature enacted Senate Bill 1034 (Vuich, Chapter 1100, 1977) to give farmers and farming corporations a tax credit for the installation of water application or distribution equipment which reduces water usage on agricultural land in California. The amount of the credit is the lesser of ten percent of the cost, or $500.

During 1978, 521 individuals claimed credits for the installation of agricultural irrigation equipment totaling $210,882. The number of individuals claiming the credit decreased to 309 in 1979. The credit amount also decreased to $97,674 in 1979.

PERSONAL INCOME TAX
SOLAR ENERGY CREDIT
1978 INCOME YEAR

Adjusted Gross Income Class	*Number of Returns*	*1978 Income Year*	
		Total Net Credit[1]	*Average Credit*
Less than $10,000	550	$0	$0
$10,000 to $20,000	2,450	134,475	55
$20,000 to $30,000	4,375	656,275	150
$30,000 to $40,000	3,525	1,733,150	492
$40,000 to $50,000	2,600	946,050	364
$50,000 and over	3,301	3,074,099	931
Totals	16,801	$6,544,049	$390

[1] Total net credit does not include unused credit carried forward to future years.

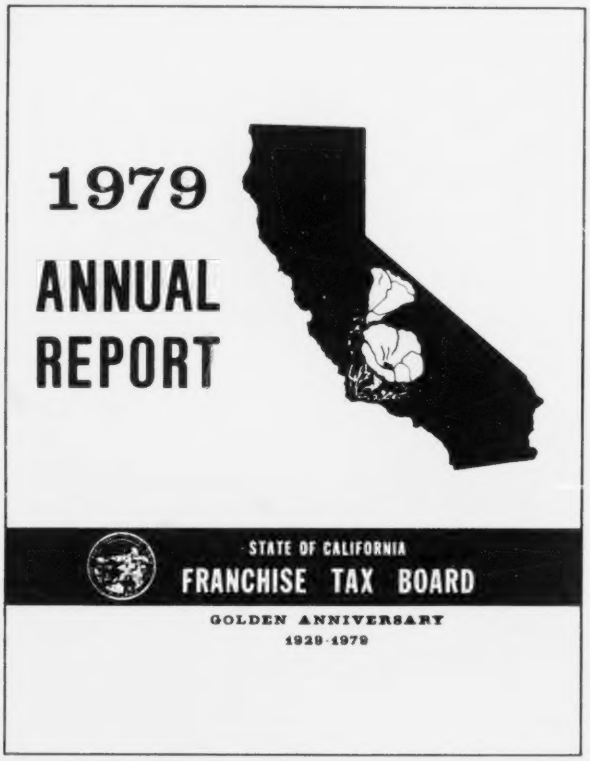
Tax Assessed

The one-time increase in personal exemption credits and tax bracket indexing resulted in a drop of $51 million or 1.2 percent in tax assessed. This occurred despite the 459,000 additional returns filed and the upward shift in incomes due to inflation.

Even though the total amount of tax assessed decreased for 1978, persons filing taxable returns generally experienced higher tax bills. For 1978, the average tax paid by persons filing taxable returns was $780. For 1977, the comparable figure was $711.

Total tax reported by returns showing less than $30,000 was less for 1978 than 1977; however, the greatest reduction was for returns with less than $10,000 income. Returns in this group reported 56.2 percent less tax assessed than the amount reported for 1977.

Returns showing more than $30,000 adjusted gross income reported a larger total tax assessed. These returns reported 16.8 percent more tax for 1978 than for 1977.



1979

ANNUAL
REPORT

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

GOLDEN ANNIVERSARY
1929-1979

Bank and Corporation Taxes

Calendar 1979 marks the fiftieth year since enactment of the Bank and Corporation Franchise Tax Act of 1929. Unfortunately, little revenue and return data are available for the first six years after enactment of the Act. In 1929, approximately $6.3 million in franchise tax revenue was collected. The first year for which there are records of the number of returns is 1931, when 34,700 were filed. Comparable return information for banks is not available.

For the 1978 income year, 221,500 banks and general corporations filed franchise tax returns and paid $2.1 billion in tax. This represents a 640 percent increase in the number of returns and a 327 percent increase in tax over the 50 years since enactment of the Act in 1929.

History

Prior to 1910, state revenues were derived mainly from ad valorem tax on all taxable property within California. The adoption of a Constitutional amendment in 1910 placed corporations in a separate class for tax purposes and provided that their franchises were to be taxed exclusively for state purposes.

The 1910 franchise tax was not measured by income. Banks were taxed under what was known as the "share-tax" method and general corporations were taxed on a percentage of the "actual cash value" of their franchise.

The 1910 franchise tax was criticized as arbitrary and difficult to anticipate and accrue. There also were serious doubts as to whether the method of taxing banks was constitutional. For these reasons, a special Tax Commission recommended in 1928 that the 1910 franchise tax be abandoned and a constitutional amendment be submitted to the people to permit a tax to be imposed on banks and general corporations "measured by net income". The people of California approved the constitutional amendment on November 6, 1928. The following year, the Legislature enacted the Bank and Corporation Franchise Tax Act of 1929.

When adopted in 1928, the constitutional amendment contained a four percent limit on the corporation tax rate and a provision that a tax could be imposed only by two-thirds vote of each house of the Legislature. The rate limit was subsequently removed but the two-thirds vote requirement is still in effect, having been removed by Proposition 5 of 1976 but restored by Proposition 13 in June, 1978.

The Bank and Corporation Franchise Tax Act of 1929 resulted in an 83 percent decrease in the bank levy and a 24 percent increase in the tax on other corporations. Amendments designed to correct the inequities in the original act were adopted in 1933. These amendments, together with the increase in rates and extensions to public utilities, provided the fundamentals of the Bank and Corporation Franchise Tax as it exists today.

California's franchise tax is paid in advance by banks and corporations for the privilege of doing business in the state during the ensuing year and is "measured by income". All income is taxed, including obligations as well as interest on state and municipal bonds. Corporations subject to the Franchise Tax Law pay a minimum tax of $200.

Since the franchise tax is a privilege tax, it may be imposed only upon banks and corporations organized in California and upon out-of-state ("foreign") corporations doing business in the state. The tax is not imposed on foreign corporations not doing business in California, regardless of the extent of the corporations' interstate commerce activities.

In 1937, California enacted the Corporation Income Tax to remove the inequity in taxation of interstate corporations not taxable under the Bank and Corporation Franchise Tax. Since this is an income tax rather than a franchise tax, corporations subject to it are not required to pay a minimum tax nor are they required to include interest from United States obligations in their income.

When a corporation is engaged in business in more than one state (or country), the amount of income attributable to California must be determined. A statutory formula is used to apportion the business income, or "unitary income", of the corporation. The standard formula used to apportion "unitary" income is the arithmetic average of three ratios: the ratio of California sales to total sales; the ratio of California payroll to total payroll: and the ratio of California property to total property.

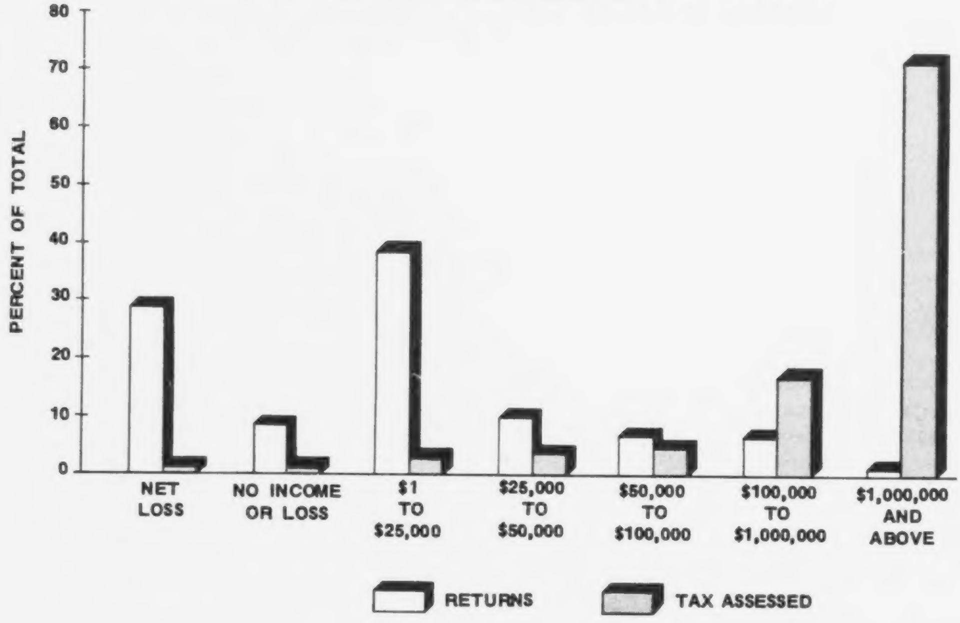
Nonbusiness income of multistate corporations is apportioned by situs. This means that all nonbusiness income of local corporations is subject to tax. For foreign corporations, none of the nonbusiness income is subject to tax.

Taxation of General Corporations

A corporation, although owned by individuals or other corporations, is distinct from its owners, and its activities are separate by law from those of its owners. All expenses incurred in the course of doing business are deductible from gross receipts in arriving at state net income. While this amount is similar to taxable income under the Personal Income Tax Law, there are three major differences in deriving and taxing corporate incomes:

1. Business deductions allowed corporations are directly related to the conduct of business, while itemized deductions allowed on personal income tax returns do not necessarily relate to the costs of earning income.

DISTRIBUTION OF FRANCHISE TAX RETURNS AND TAX ASSESSED BY INCOME LEVELS



2. Corporations are not allowed exemptions or credits comparable to the personal exemptions and credits given to individuals under both California and federal laws.

3. For 1978, franchise tax and corporation income tax rates were set at a flat nine percent, with a minimum franchise tax of $200; while personal income tax rates are progressive, increasing from one to eleven percent according to income.

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay estimated tax in equal installments quarterly during the income year. These payments are due on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the income year. The entire $200 minimum franchise tax must be paid with the first installment.

Certain incorporated organizations are exempt from the franchise tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, nonprofit cemeteries, religions, charitable and educational corporations, business and civic leagues, social clubs, and others.

Taxation of Banks and Financial Corporations

National and state banks are exempt from local taxes on personal property and from certain license fees. To neutralize the difference between the tax burden for banks and other corporations caused by this exemption, the state imposes an add-on tax against the net income of all banks and financial corporations. Nonbank financial corporations, such as savings and loan associations, pay local taxes from which banks are exempt. These nonbank financial corporations receive a tax credit against the state tax for local taxes paid.

The add-on bank tax rate is calculated each year based on the ratio of personal property taxes paid by nonfinancial corporations and nonpublic utility corporations to their respective state net incomes. The bank tax rate, limited to a maximum of four percent, is added to the general franchise tax rate.

The bank tax rate has been at the four percent maximum for 28 of the 47 years since it was first imposed in 1933. In 1975, the rate dropped below four percent for the first time in 17 years and has remained below the maximum since then. For the 1978 income year, the computed rate was 2.542 percent, almost a full percentage point below the 1977 rate. This rate was added to the nine percent franchise tax rate paid by general corporations to arrive at the 11.542 rate paid by banks and financial corporations on net income.

The combination of the upward push of inflation on corporate net incomes and two significant changes in the method of taxing personal property at the local level has kept the bank tax rate below the four percent maximum. In 1972, the California Legislature enacted Senate Bill 90 (Dills, Chapter 406, 1972) which increased the partial exemption of inventories from property taxes for business inventories from 30 percent to 45 percent for the 1973/74 fiscal year and to 50 percent for 1974/75 and subsequent fiscal years. Proposition 13 in 1978 reduced the tax rate on property and further contributed to the property tax and net income spread for the 1978 income year. Tax savings generated by enactment of Proposition 13 also contributed to the record-high profits reported for the 1978 income year.

Banks and financial corporations will continue to experience changes in the way they are taxed due to Assembly Bill 66 (Lockyer, Chapter 1150, 1979). In addition to raising the general franchise tax rate from 9 to 9.6 percent for the 1980 income year, this legislative measure provides that:

> Beginning in 1980, banks will be subject to the $200 minimum franchise tax and no longer will be "shielded" under the in-lieu provision from sales and use taxes.
>
> Beginning in 1981, nonbank financials will be treated like banks in that they will no longer be subject to various local taxes and, consequently, no longer qualify for an offset for local taxes paid.
>
> For 1980 and 1981 income years, the bank tax rate will be statutorily set at two percent above the general franchise tax rate.
>
> For the 1982 and future income years, the bank tax rate will again be determined based on personal property taxes and local business license fees paid by general corporations and the amount of general corporation net income. For 1982 and thereafter, the maximum bank tax rate cannot exceed 12 percent (the current limit is four percent over the general rate, or 13 percent).

Returns Filed

221,500 banks and corporations filed franchise tax returns for calendar year 1978 and fiscal years ended therein. This increase of 21,000 returns, or 10.5 percent, over the 200,400 returns filed for 1977, represents the largest annual growth in the past 21 years.

Almost half of all filing corporations paid the minimum tax. 63,700 of the 1978 returns reported net losses for state purposes in the amount of $3.2 billion and paid $13.0 million in minimum franchise taxes and tax on preference income. Another 19,300 reported no income or loss and paid $3.8 million in minimum taxes.

Businesses subject to the corporation income tax filed 3,296 returns for calendar 1978 and fiscal years ended therein. 2,247 reported $101.8 million income subject to state taxation and paid $9.2 million tax; 684 corporations reported $62.9 million net losses and 365 corporations reported no income or loss. These corporations pay the same rate as general corporations but are not liable for the $200 minimum tax.

Bank and Corporation Taxes
Franchise Tax Returns by Income Level
1978 Income Year

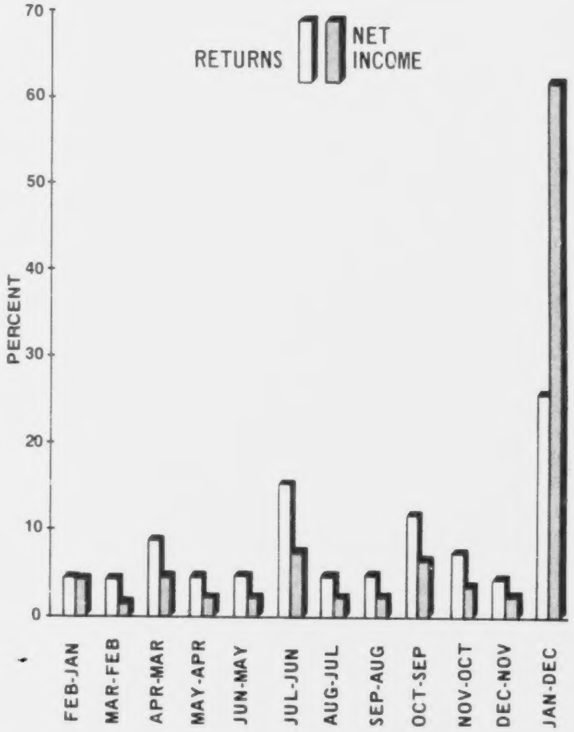
State Net Income Class	*Corporations*		*State Net Income*		*Tax Assessed*	
	Number	*% of Total*	*Amount (Thousands)*	*% of Total*	*Amount (Thousands)*	*% of Total*
Net loss	63,725	28.8	$−3,246,434	N/A	$13,026	0.6
No income or loss	19,307	8.7	0	N/A	3,838	0.2
Subtotal	83,032	37.5	$−3,246,434	N/A	$ 16,864	0.8
$1 to $5,000	42,851	19.3	81,241	0.4	10,272	0.5
$5,000 to $25,000	42,734	19.3	554,607	2.5	49,951	2.4
$25,000 to $50,000	21,887	9.9	798,666	3.6	71,947	3.5
$50,000 to $100,000	14,932	6.7	1,003,929	4.6	90,513	4.4
$100,000 to $500,000	11,951	5.4	2,501,789	11.4	226,553	11.0
$500,000 to $1,000,000	1,878	0.9	1,315,927	6.0	120,558	5.8
$1,000,000 to $10,000,000	1,986	0.9	5,437,606	24.7	503,387	24.4
$10,000,000 and over	276	0.1	10,280,602	46.8	976,534	47.2
Subtotal	138,495	62.5	$21,974,367	100.0	$2,049,715	99.2
TOTAL	221,527	100.0	$18,727,933	N/A	$2,066,579	100.0

Net Profits

Record corporate net income was reported on 1978 franchise tax returns. $18.7 billion was reported, 25.3 percent or $3.8 billion, more than the record amount reported for 1977. A $4.1 billion increase in income was reported by corporations showing net profits; however, this was partially offset by the $360 million rise in the losses recorded by net loss corporations for 1978.

Most of the profit is concentrated among a few corporations. Corporations reporting $1 million or more in state net income accounted for one percent of all corporation returns yet represented 71.5 percent of the total state net income reported and 71.6 percent of the tax assessed. At the opposite end of the scale, corporations reporting less than $25,000 in state net income accounted for 38.6 percent of all returns filed, earned 2.9 percent of the net income, and paid 2.9 percent of the tax.

RETURNS AND NET INCOME BY ACCOUNTING PERIODS



Accounting Period Distribution

Approximately 26 percent of all corporations were on a calendar year accounting basis, reporting 61.7 percent of the net income and paying 62.8 percent of the tax.

June 30 was the next most common accounting period with 15.3 percent of the returns and 7.3 percent of net income. September 30 was the third most popular period with 11.7 percent of the returns and 6.6 percent of the net income. March 31 was the fourth most popular period with 8.8 percent of the returns and 4.4 percent of the net income.

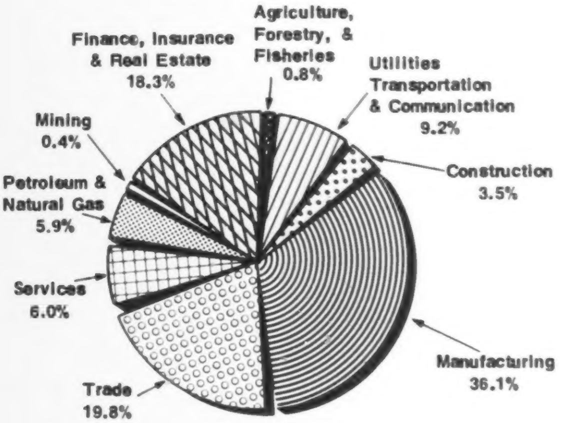
Major Industrial Groups

All of the eight major industrial groups reported higher net incomes in 1978 than in 1977. Industrial groups with exceptional growth included mining, up 273 percent, followed by service enterprises with a 58 percent increase. The net income increase of the mining group is attributable to escalating market prices of valuable metals such as gold and silver. Other industrial groups showing substantial increases were the public utilities, transportation, and communications group with a net income increase of

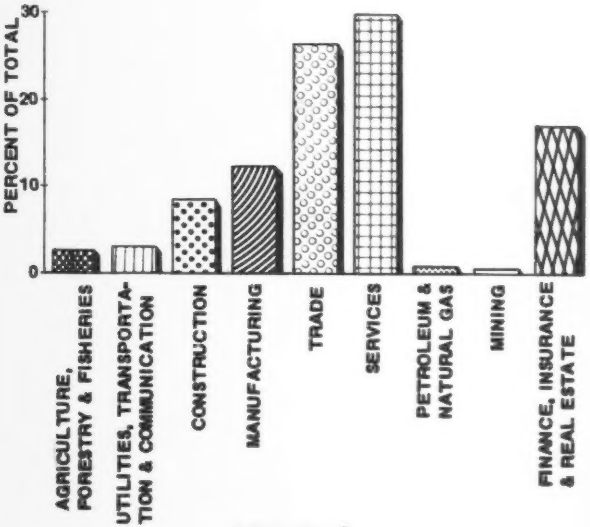
38.4 percent followed by the finance, insurance, and real estate groups with a 24.4 percent increase and the manufacturing group with a 23.5 percent increase. The manufacturing group recorded the largest dollar increase with nearly $1.3 million higher net income in 1978.

Manufacturing enterprises accounted for only 12 percent of the total returns but reported more than 36 percent of the total net income and 33 percent of the tax assessed. At the other end of the spectrum, service enterprises made up the largest industrial group at almost 30 percent of the returns, while accounting for only six percent of the net income reported.

FRANCHISE TAX COMPARISON BY MAJOR INDUSTRIAL GROUPS



NET PROFITS



RETURNS

Bank and Corporation Taxes
NET PROFITS OF MAJOR INDUSTRIAL GROUPS
1977 and 1978 Income Years

Major Industrial Group	1977 Income Year Net Income ($millions)	1978 Income Year Net Income ($millions)	1978 Income Year Percent of Total Net Income	1978 Income Year Percent Change
Agriculture, Forestry, and Fishery	$154.1	$154.6	0.8	+0.3
Petroleum and Natural Gas	953.2	1,105.9	5.9	+16.0
Mining	18.4	68.7	0.4	+273.4
Construction	558.4	653.5	3.5	+17.0
Manufacturing	5,481.0	6,769.4	36.1	+23.5
Services	706.8	1,119.0	6.0	+58.3
Trade	3,075.4	3,712.8	19.8	+20.7
Finance, Insurance, and Real Estate	2,745.4	3,416.6	18.3	+24.4
Public Utilities, Transportation, and Communication	1,247.9	1,727.4	9.2	+38.4
Totals	$14,940.6	$18,727.9	100.0	+25.3

Professional Corporations

The Moscone-Knox Professional Corporation Act, enacted in 1968, allowed physicians, lawyers, and dentists to form professional corporations in California. Subsequent amendments expanded coverage to include psychologists, physical therapists, accountants, optometrists, and other licensed professional groups.

The numerous tax and nontax advantages of incorporating are reflected in the rapid growth of professional corporations since 1968. In 1969, one year after enactment, there were 394 such corporations. In 1978, there were 17,212. Advantageous corporate features include limited liability, tax deductions for the cost of insurance plans, contributions to pension plans, and profit-sharing funds.

Bank and Corporation Taxes
PROFESSIONAL CORPORATION TAX RETURNS FILED
Income Years 1973 to 1978

Type of Corporation	1973	1974	1975	1976	1977	1978
Medical and Dental	*6,220*	*7,589*	*8,745*	*9,898*	*11,799*	*14,155*
Net Income	4,605	5,757	6,743	7,786	9,148	10,801
Net Loss	1,274	1,524	1,749	1,795	2,264	2,929
Inactive	341	308	253	317	387	425
Attorney	*814*	*1,089*	*1,338*	*1,536*	*1,817*	*2,153*
Net Income	607	801	978	1,135	1,332	1,506
Net Loss	172	246	328	359	424	569
Inactive	35	42	32	42	61	78
*Other **	*229*	*368*	*430*	*481*	*643*	*904*
Net Income	163	266	321	371	481	685
Net Loss	53	89	99	98	134	179
Inactive	13	13	10	12	28	40
Totals	*7,263*	*9,046*	*10,513*	*11,915*	*14,259*	*17,212*

* Includes physical therapists (nonmedical), psychologists, certified public accountants, court reporters, social workers, and other miscellaneous professional corporations.

Approximately 82 percent of all professional corporations were medical and dental corporations. Professional law corporations accounted for approximately 13 percent of the total. All other professional corporations accounted for the remaining five percent.

Tax on Preference Income

Preference income consists of certain "excess" business deductions. The Bank and Corporation Tax Law provides for a preference tax of 2.5 percent on the following preference income:

1. Accelerated depreciation on real property—the depreciation allowable for the year in excess of amount which would result under the straight-line method.
2. Excess deductions for bad debt reserve—the additions to reserves allowed for bad debts in excess of amounts calculated on the basis of actual loss experience.
3. Excess percentage depletion—depletion allowed in excess of the adjusted cost of mineral property at the end of the tax year.

Bank and Corporation Taxes
Tax on Preference Income by Major Industrial Groups
1977 and 1978 Income Years

Major Industrial Group	1977 Income Year	1978 Income Year		
	Net Preference Income Subject to Taxation ($millions) *	*Net Preference Income Subject to Taxation ($millions)* *	*Percent of Total*	*Preference Tax Paid ($thousands)*
Agriculture, Forestry, and Fishery	$3.7	$1.6	1.1	$41
Mining	19.7	31.0	22.0	774
Construction	21.3	5.8	4.1	145
Manufacturing	30.0	37.3	26.5	933
Services	3.2	4.0	2.9	99
Trade	5.6	6.2	4.4	154
Finance, Insurance and Real Estate	22.0	46.4	33.0	1,161
Public Utilities	6.4	8.4	6.0	210
Total	$112.0	$140.7	100.0	$3,517

* Total preference income less exclusion and any net operating losses.

Before application of the 2.5 percent tax rate, preference income is reduced by a $30,000 exclusion and any net losses incurred for the year.

For the 1978 income year, there was an increase of 25.6 percent in net preference income subject to taxation, from $112 million to $140.7 million. The preference tax amounted to $3.5 million.

Solar Energy Tax Credit

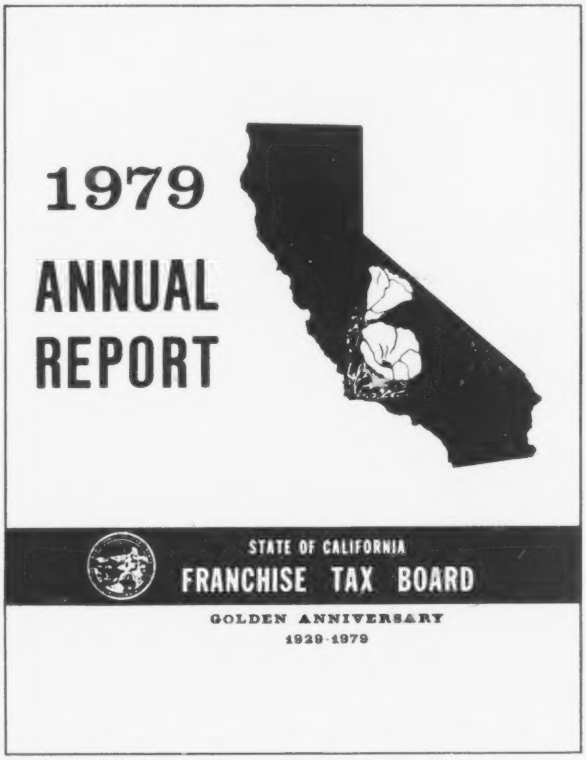
Since 1976, California law has allowed a tax credit for the cost of solar energy systems. The provisions for this tax credit apply to individuals as well as corporations except the latter may not apply the credit towards the minimum franchise tax or any preference tax liability. Any unused tax credit is carried over to future years.

51 corporations claimed $212,675 in solar energy tax credits for the 1978 income year. The unused portion to be carried over to future years totaled $22,200. Approximately 27 percent of the total cost of the solar energy systems was credited against tax assessments.

Agricultural Irrigation Equipment Credit

In 1977, the Legislature enacted Senate Bill 1034 (Vuich, Chapter 1100, 1977) to give individuals and corporations a tax credit for the installation of water application or distribution equipment which reduces water usage on agricultural land in California. The amount of the credit is the lesser of ten percent of the cost, or $500.

Eleven corporations claimed credits for the installation of agricultural irrigation equipment totaling $5,098 in 1978. The number of corporations claiming the credit increased to 30 and the credit amount increased to $11,920 in 1979.



1979

ANNUAL
REPORT

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

GOLDEN ANNIVERSARY
1929-1979

Property Tax Assistance

The Franchise Tax Board administers two property tax assistance programs: Homeowner and Renter Assistance (HRA) and Senior Citizens Property Tax Postponement.

The Homeowner and Renter Assistance Program provides reimbursement of property taxes paid directly by homeowners and indirectly by renters. To qualify, claimants must have less than $12,000 of household income and be 62 years of age or older, or totally disabled or blind, regardless of age. The Franchise Tax Board is entirely responsible for HRA administration.

The Senior Citizens Property Tax Postponement Program allows eligible homeowners 62 years of age or older to defer payment of all or a portion of the property taxes on their residence. Deferred taxes are paid to local governments by the state which puts a lien on the property to assure that the taxes and seven percent simple interest are paid when the property is transferred. This program is jointly administered by the Franchise Tax Board and the State Controller.

History

California property tax assistance began in 1968, patterned after Wisconsin's Homestead Tax Relief for the Elderly Act of 1963, the only other "circuit breaker" program in existence at that time.

California's original program provided assistance only to homeowners 65 years of age or older. The age limit was reduced to 62 in 1972.

Property tax reimbursement is paid after July 1 in the current year. Reimbursement is based on property taxes paid for the previous fiscal year and income received for the prior calendar year. For example,

HOMEOWNERS' AND RENTERS' ASSISTANCE PROGRAM
TOTAL CLAIMS BY HOUSEHOLD INCOME
1979 CALENDAR YEAR

Household Income Class	*Number of Claims*	*Amount of Assistance*	*Average Amount of Assistance*
Less than $1,000	981	$223,214	$228
$1,000 to 2,000	5,349	1,127,214	211
2,000 to 3,000	18,810	4,097,509	218
3,000 to 4,000	114,423	23,531,364	206
4,000 to 5,000	109,968	21,120,913	192
5,000 to 6,000	48,120	7,405,028	154
6,000 to 7,000	50,923	5,410,531	106
7,000 to 8,000	51,694	3,551,581	69
8,000 to 9,000	34,883	1,421,736	41
9,000 to 10,000	27,027	643,326	24
10,000 to 11,000	19,931	355,774	18
11,000 to 12,000	11,846	155,563	13
Totals	493,955	$69,043,753	$140

claims paid in July, 1979 were based on property taxes paid for the period July 1, 1978 through June 30, 1979, and income earned during calendar year 1978.

Claimants' household income from all sources for the prior calendar year cannot exceed an established limit. This limit has been increased over the years: $4,350 for 1968 through 1971; $10,000 for 1972 through 1976; and $12,000 for 1977 and subsequent years.

Renters 62 years of age or older became eligible for property tax assistance for the first time in 1977. Initiating legislation provided assistance to those whose total household income was less than $5,000. The household income limit was raised to $12,000 for 1979. The level of assistance is based on household income and an assumed amount of property tax paid annually through rent. For 1977 and 1978, the assumed property tax paid through rent was $220. This amount was raised to $250 for 1979.

HOMEOWNERS' AND RENTERS' ASSISTANCE PROGRAM
BY TYPE OF CLAIMANT
1979 CALENDAR YEAR

Household Income Class	*Homeowners*		*Renters*	
	Number of Claimants	*Amount of Assistance*	*Number of Claimants*	*Amount of Assistance*
Less than $1,000	465	$123,712	516	$99,502
$1,000 to 2,000	1,751	350,190	3,598	777,024
2,000 to 3,000	7,289	1,437,238	11,521	2,660,271
3,000 to 4,000	32,052	5,654,586	82,371	17,876,778
4,000 to 5,000	33,022	5,541,647	76,946	15,579,266
5,000 to 6,000	26,624	3,935,600	21,496	3,469,428
6,000 to 7,000	30,582	3,173,239	20,341	2,237,292
7,000 to 8,000	32,437	2,159,368	19,257	1,392,213
8,000 to 9,000	24,253	992,491	10,630	429,245
9,000 to 10,000	19,752	478,690	7,275	164,636
10,000 to 11,000	15,033	275,702	4,898	80,072
11,000 to 12,000	9,246	125,638	2,600	29,925
Totals............	232,506	$24,248,101	261,449	$44,795,652

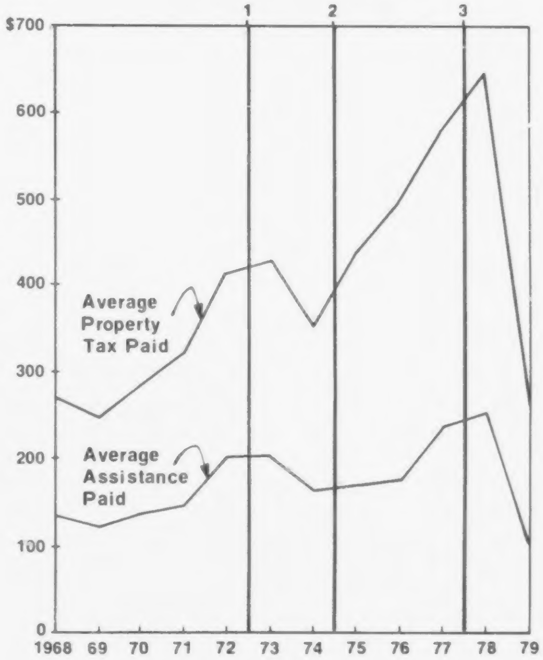
Calendar year 1977 also was the first year homeowners 62 years of age or older could defer their property taxes under the Senior Citizens Property Tax Postponement Program.

1979 Program Changes

Two 1978 events had noticeable impacts on the 1979 Homeowner and Renter Assistance Program.

Proposition 13 ratified by the voters on June 6, 1978 amended the State Constitution to limit the ad valorem tax on all property to one percent of market value as it existed on March 1, 1975, plus a rate to cover existing bonded indebtedness. In addition, increases in assessments were limited to a maximum of two percent annually.

COMPARISON OF PROPERTY TAX AND ASSISTANCE TRENDS FOR HOMEOWNERS



1/ Allowable household income increased from $3,350 to $10,000.

2/ Homeowner's property tax exemption increased from $750 to $1,750.

3/ Allowable household income increased from $10,000 to $12,000.

Property taxes paid for the 1978/79 fiscal year were reflected on homeowner and renter assistance claims filed during 1979, the first assistance payments impacted by Proposition 13. The average property tax payment dropped dramatically. For 1978 claims, the average property tax paid by homeowners was $647. For 1979, this amount dropped 60 percent to $262. Since assistance is based on income and property taxes paid, there was a corresponding reduction in the average amount of assistance: $251 for 1978 and $104 for 1979.

The second event impacting HRA was enactment of Assembly Bill 3802 (Kapiloff, Chapter 569, 1978) which made three significant changes:

- —The program was extended to totally disabled homeowners and renters, regardless of age;
- —Income eligibility limit for renters was increased from $5,000 to $12,000; and

HOMEOWNERS' AND RENTERS' ASSISTANCE PROGRAM BREAKDOWN OF CLAIMANTS BY TYPE 1979 CALENDAR YEAR

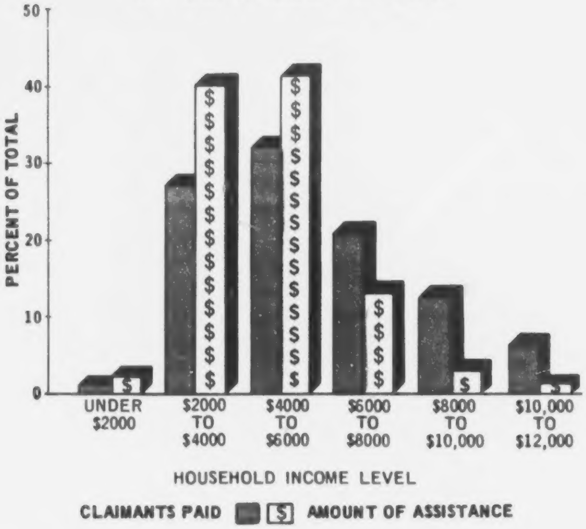
Type of Claimant	*Number*	*Average Property Tax Amount*	*Average Assistance Paid*
Blind and Disabled			
Homeowners	7,618	$250	$125
Renters	58,451	N/A	194
Subtotal	66,069	N/A	186
Senior Citizens			
Homeowners	224,888	$263	104
Renters	202,998	N/A	165
Subtotal	427,886	N/A	133
TOTAL CLAIMANTS	493,955	N/A	$140

—Amount of property tax assumed to be paid by renters for the purpose of determining assistance was increased from $220 to $250.

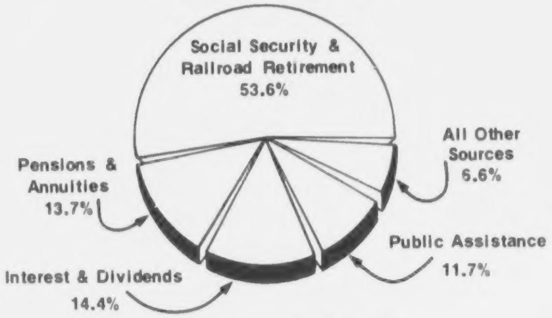
Assembly Bill 94 (Brown, Chapter 30, 1979) extended the program to blind persons, regardless of age.

7,618 homeowners and 58,451 blind or totally disabled renters took advantage of the program. The average property tax paid by blind and disabled homeowners was $250, compared to $263 paid by senior citizen homeowners. Average assistance paid to blind and disabled homeowners was $125 and assistance to renters was $194. Comparable average assistance amounts paid to senior citizen homeowners and renters were $104 and $165 respectively.

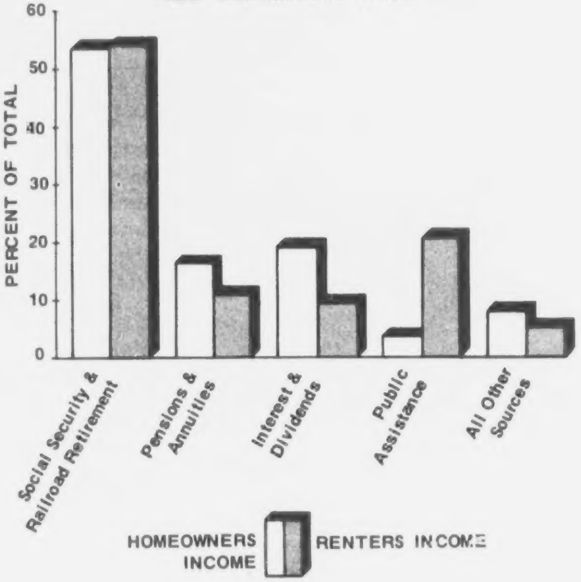
HOMEOWNERS AND RENTERS ASSISTANCE BY HOUSEHOLD INCOME



TOTAL HOUSEHOLD INCOME OF HOMEOWNER & RENTER CLAIMANTS BY MAJOR SOURCE



ALL CLAIMANTS PAID



Of particular interest was the provision of AB 3802 to raise the amount of property tax assumed to be paid by renters from $220 to $250. The trend at the time was towards lower, rather than higher, property taxes. The average amount of property tax reported by all homeowner claimants was $263, or $13 above the amount assumed to have been paid indirectly by renter claimants.

HRA Program Summary

During 1979, nearly 494,000 homeowners and renters received $69 million in property tax assistance payments under the Homeowner and Renter Assistance program, an average of $140 per claim paid.

HOMEOWNERS' AND RENTERS' ASSISTANCE PROGRAM
COUNTY COMPARISON
(15 COUNTIES WITH HIGHEST NUMBER OF CLAIMANTS)
1979 CALENDAR YEAR

	Homeowners				*Renters*	
County	*Number of Claimants*	*Average Property tax*	*Average Assistance*	*Percent of Property Tax Reimbursed*	*Number of Claimants*	*Average Assistance **
Alameda	12,662	$310	$121	39.0	12,303	$178
Contra Costa	7,004	304	116	38.0	5,904	173
Fresno	7,331	187	87	46.4	6,157	176
Los Angeles	69,399	275	112	40.9	90,003	177
Orange	13,274	284	103	36.3	12,195	158
Riverside	8,430	209	86	41.0	8,128	149
Sacramento	8,042	206	85	41.0	10,299	176
San Bernardino	10,700	180	79	43.9	9,620	165
San Diego	15,148	261	99	37.8	22,479	160
San Francisco	8,960	352	125	35.4	18,047	180
San Joaquin	4,608	216	91	42.3	5,480	185
San Mateo	5,684	438	150	34.3	3,591	164
Santa Clara	8,803	317	128	40.3	9,362	165
Sonoma	4,268	263	102	38.8	3,882	163
Ventura	3,192	273	102	37.3	5,358	158
Subtotals	187,505	272	108	39.6	222,808	172
All Other Counties	45,001	223	91	40.7	38,641	170
State Totals	232,506	$262	$104	39.7	261,449	$171

Because assistance is inversely related to household income, the higher average assistance amounts were concentrated in the lower household income classes. More than 83 percent of the assistance was received by persons with incomes under $6,000. Roughly 60 percent of the claimants fell into this income range. 6.4 percent of the claimants fell in the highest income range, $10,000 to $12,000 and received less than one percent of assistance paid.

For HRA, household income is adjusted gross income for income tax purposes, enlarged by nontaxable income sources: social security, public assistance payments, pensions and annuities not otherwise taxable, unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300 and workers' compensation.

Almost 54 percent of all household income reported on claims filed during 1979 was attributable to social security payments. Interest and dividends accounted for more than 14 percent of the income, while pensions and annuities made up slightly less than 14 percent.

Of the income reported by all claimants, public assistance accounted for 12 percent. Almost 21 percent of renter claimants' income was attributable to public assistance while 3.5 percent of homeowner claimants reported income from this source.

Counties with large metropolitan areas have tended to record much higher average homeowner assistance payments than predominantly rural counties, generally because of higher tax rates. Proposition 13, however, leveled property tax rates statewide resulting in a reduction in differences in average assistance payments.

In 1978, Alameda County recorded the highest average homeowner assistance amount at $336, while Alpine County recorded the lowest at $79, a difference of $257. For 1979, San Mateo County recorded the highest average homeower assistance amount at $150, while Alpine County again recorded the lowest at $41, a difference of $109.

Homeowners

Of the 494,000 claimants receiving HRA assistance during 1979, roughly 232,500, or 47 percent, were homeowners. This was a 16.7 percent reduction from the 279,100 homeowner claims paid in 1978. The reduction would have have been greater if claims had not been increased by the 7,618 blind and disabled homeowners who filed for the first time in 1979.

Total assistance paid homeowners dropped from $70.2 million for 1978 to $24.2 million for 1979, a 65.5 percent reduction. The average also dropped dramatically from $251 to $104, or 58.6 percent. These reductions primarily are due to the enactment of Proposition 13 and the shifting of claimants to higher income levels due to inflation.

Occasionally, current income can misrepresent net worth and fail as a reliable economic indicator of need. Rather affluent taxpayers with unusually large tax deductions for the year (e.g., business losses, depreciation, and other expenses) may experience low or negative incomes for the year, enabling them to qualify for HRA relief. This probably explains why homeowner claimants with less than $1,000 in income had the highest average property tax paid, $418. With this exception, average property taxes paid by household income class is generally as expected.

HOMEOWNER CLAIMANTS BY AMOUNT OF ASSISTANCE
1978 AND 1979 CALENDAR YEARS

		1979		
Amount of Assistance	*1978 Number of Claimants*	*Number of Claimants*	*Percent of Total*	*Percent Change 1978 to 1979*
$5 to $100	90,585	136,756	58.8	+51.0
100 to 200	56,384	60,919	26.2	+8.0
200 to 300	40,630	24,745	10.7	−39.1
300 to 400	29,877	8,836	3.8	−70.4
400 to 500	21,443	1,025	0.4	−95.2
500 to 600	15,284	150	0.1	−99.0
600 to 700	10,672	49	0	−99.5
700 and over	14,215	26	0	−99.8
Totals	279,090	232,506	100.0	−16.7

COMPARISON OF RENTER CLAIMANTS
BY CALENDAR YEARS
1977–1979 CALENDAR YEARS

Calendar Year	*Number of Claimants Paid*	*Total Household Income*	*Amount of Assistance*	
			Total	*Average*
1977	90,405	$315,103,519	$6,762,803	$75
1978	78,672	284,735,734	5,239,948	67
1979*	261,449	1,306,548,302	44,795,652	171

* Legislation (AB 3802, Chapter 569, 1977–78 R.S.) increased the maximum household income limitation from $5,000 to $12,000 and the assumed property tax from $220 to $250

Renters

For the first time, renter claimants (261,449) exceeded homeowner claimants. For 1979, renters comprised roughly 53 percent of all claims filed.

The significant increase in renter claimants during 1979 was attributable to the addition of 58,451 disabled renters and 78,155 senior citizen renters with incomes in the $5,000 to $12,000 range. Prior to 1979, disabled renters did not qualify and the income limit was $5,000.

The number of claimants receiving relief under the program more than doubled during 1979. Total assistance to renter claimants in 1979 increased 750 percent. The $44.8 million paid during 1979 equates to a $171 average per claim. The dramatic increase in total assistance stems from the growth in the number of claimants and the increase in property tax assumed to be paid by renters ($220 to $250).

AMOUNT OF RENTER ASSISTANCE PAID BY INCOME CLASS
1979 CALENDAR YEAR

Household Income Class	*Number of Claimants*	*Amount of Assistance*	*Average Amount of Assistance*
Less than $1,000	516	$99,502	$193
$1,000 to 2,000	3,598	777,024	216
2,000 to 3,000	11,521	2,660,271	231
3,000 to 4,000	82,371	17,876,778	217
4,000 to 5,000	76,946	15,579,266	202
5,000 to 6,000	21,496	3,469,428	161
6,000 to 7,000	20,341	2,237,292	110
7,000 to 8,000	19,257	1,392,213	72
8,000 to 9,000	10,630	429,245	40
9,000 to 10,000	7,275	164,636	23
10,000 to 11,000	4,898	80,072	16
11,000 to 12,000	2,600	29,925	12
Totals	261,449	$44,795,652	$171

Renters with household incomes not exceeding $3,000 receive the maximum assistance payment, 96 percent of the assumed $250, or $240. Those with incomes in the highest bracket, $11,501 to $12,000, receive four percent of $250, or $10. Claimants who rented their residence for less than the entire calendar year were required to prorate the amount of assistance claimed.

Approximately 83 percent of all renter claims received were from individuals living alone, while 56 percent of homeowner claimants lived alone.

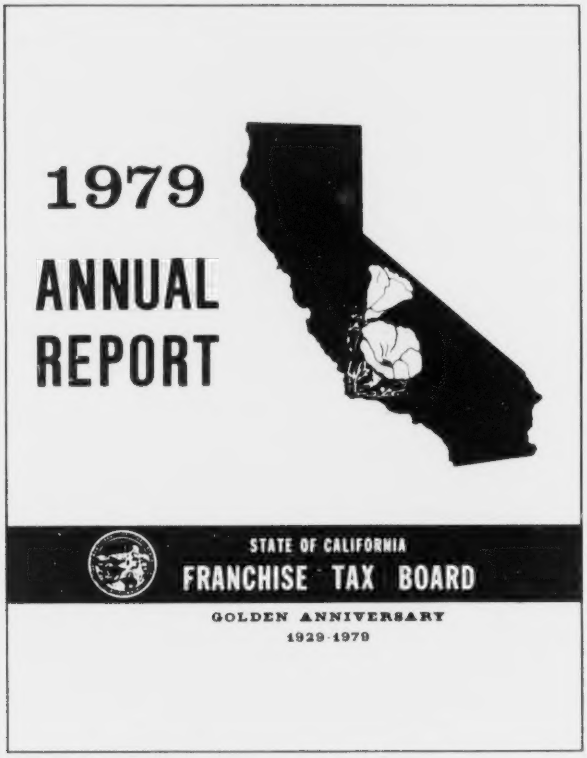
Property Tax Postponement

Homeowners 62 or over can postpone payment of local real property taxes on their homes which include cooperative housing or multi-unit residences. Claimants must own and occupy the residence with an equity of at least 20 percent and have total household incomes not exceeding $23,100 for 1979 claims (the income threshold is indexed annually to reflect consumer price index changes). Household income includes taxable income plus nontaxable sources such as social security, public assistance payments, etc.

Claims for postponement are made annually and are filed after May 15, but before December 31 for the fiscal year starting on July 1 of the same calendar year.

The state attaches a lien to the property covering deferred taxes plus interest which continues until paid when the claimant disposes of the property or dies without leaving a surviving spouse.

In the first year of the program (1977 postponement claims for 1977/78 taxes) 12,050 claimants were issued tax deferral certificates. The number decreased to 8,570 in the second year (1978 claims for 1978/79 taxes) and to 7,600 for the third year (1979 claims for 1979/80 taxes). This decline in the program is due principally to the lessening of the property tax burden as a result of the enactment of Proposition 13.



1979

ANNUAL

REPORT

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FRANCHISE TAX BOARD

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Legal Activities

Legislation

Significant legislation enacted in 1979, affecting the various laws administered by the department, included:

Personal Income Tax Law

Individual Retirement Account Contributions: AB 311 (Chapter 1)

Conforms state law to federal law which allows a deduction for contributions to an individual retirement account if made after the close of the tax year but before the due date (or extended due date) of the return for such year. (Under prior state law, the contribution was deductible for any given taxable year if made 45 days after the end of the tax year.)

The provisions are applicable to taxable years beginning on and after January 1, 1978.

Miscellaneous Changes: SB 237 (Chapter 292)

1. *Tax Tables*
   Provides that taxpayers with less than $40,000 taxable income are required to use a tax table to determine their state income tax.
2. *Federal Conformity*
   (a) *Taxpayer Identification Information*
   Amends the law to expressly authorize the department to obtain taxpayer identification information for tax collection purposes. The law previously only authorized obtaining such information to determine *tax liability*.
   (b) *Substandard Housing Notice*
   Provides that notices sent by local regulatory agencies to either a fictitious name owner or only one owner, in the case of multiple owners, of substandard residential housing property is sufficient notice to all the taxpayer/owners for the purpose of denying tax deductions (interest, taxes and depreciation) of said taxpayers if substandard conditions are not corrected within the allotted time.

Guide Dog Expenses: SB 548 (Chapter 293)

Adds a new section which specifically provides a medical expense deduction for costs incurred by a visually handicapped person or deaf person in connection with the care and maintenance of a guide dog or signal dog, including, but not limited to, veterinary fees.

Uniform State Tax Lien Law: AB 1803 (Chapter 322)

1. Clarifies when a lien can be established for jeopardy assessments and for returns filed after the original due date.

2. Substitutes "liability" for "tax, interest, or penalty" to include all amounts due from taxpayers.

3. Substitutes "taxpayer" for "person" to include estates and trusts.

4. Substitutes "July 1, 1978" for "January 1, 1978" to effect the priority of extension of liens originally recorded between January 1, 1978 and June 30, 1978.

Repairing/Remodeling Tax Deduction Extension: SB 567 (Chapter 326)

Extends the "sunset" date or provisions for special amortization of costs incurred to repair or remodel buildings or equipment used by elderly or handicapped persons from income/taxable years beginning after December 31, 1979 to December 31, 1985.

Excess Farm Loss—Tax Preference Tax: SB 478 (Chapter 338)

1. *Excess Farm Loss*
   Increases the amount of excess farm losses used to offset "nonfarm income" which are taxable under the special tax preference tax provisions from $15,000 to $50,000 and provides that such losses are not subject to tax preference tax if two thirds of the taxpayer's average gross income for the current taxable year and the two prior years is from farming.

2. *Penalty Appeals*
   Allows all penalties to be assessed as deficiencies; thus, permitting taxpayers to appeal such penalties to the State Board of Equalization without first paying the penalty, filing a claim for refund, then appealing the denial of the claim.

Solar Energy Credit: SB 995 (Chapter 816)

Permits an individual or a corporate taxpayer which partially owns and partially leases a solar energy system from a municipal utility to receive a tax credit equal to 55% of the purchased portion of the solar energy system (including installation charges but excluding interest charges), and the principal recovery portion of the lease payments (excluding the interest charges) for the first three years of operation or until the solar tax credit allowance terminates, whichever occurs first.

Artistic Charitable Contributions: SB 669 (Chapter 925)

Provides a special state income tax deduction for artists who contribute their own creations to charitable organizations, equal to the fair market value of the donated product. In order to qualify, the artist must be a resident of California for state income tax purposes, earn at least 20% of adjusted gross income during the taxable year (or at least 50% of adjusted gross income during any of the three prior taxable years) from sales of artistic works, and establish the fair market value of the contributed property by independent appraisal. Furthermore, the recipient of the artistic property must be an organization exempt from tax under California law. If the property, however, is used by the donee in a manner unrelated to its exemption or if the donee is a specified private foundation, the amount of the charitable contribution (i.e., fair market value of the artistic property) must be reduced by the amount of gain that would have been recognized (for capital gain purposes) if the property had been sold.

Food Donation Deduction Extension: SB 26 (Chapter 937)

Extends the "sunset" date of provisions which allow a special business deduction equal to the cost of a donated agricultural product in addition to the taxpayer's charitable contribution deduction from 1980 to January 1, 1983.

Worker Contribution Tax Credit: AB 298 (Chapter 1055)

Provides a new *refundable* credit of 80% of worker contributions to the Unemployment Compensation Disability Fund during 1979, not to exceed $91 per employee. The credit will be claimed on the individual tax return for 1979.

Conformity—1978 Federal Tax Reform Act: AB 93 (Chapter 1168)

1. *Child Care Credit*
   Allows taxpayers to claim the child care credit with respect to payments made to relatives, other than dependents.

2. *Credit for the Elderly*
   Specifies that the public retirees' credit may not be claimed by married couples where one spouse is a public retiree 65 or older and the other spouse is a nonpublic retiree under 65. For the credit to apply, the spouse under 65 must be receiving public retirement income.

3. *Personal Exemption Credit*
   Changes dependency gross income qualification

from less than $750 to less than $1,000. Provides that the indexed credit for marrieds, heads of household and surviving spouses shall be twice the credit for singles and marrieds filing separately (not a conformity item).

4. *Tax Preference Items*
   Includes as a preference item intangible drilling and development costs for geothermal deposits.

5. *Excess Itemized Deduction*
   Revises the definition of excess itemized deductions for tax preference purposes to exclude deductions for state and local taxes and deductions allowed for inheritance tax under Section 17836.

6. *Definition of "Farm Net Loss"*
   Reinstates the definition of "farm net loss" for tax preference purposes. The definition was unintentionally deleted from the law by SB 478, Ch. 338 (not a conformity item).

7. *Nondiscrimination Provisions for Employee Accident and Health Plans*
   (a) Provides that payments to "highly compensated individuals" (as defined) under a self-insured medical reimbursement plan shall only be excludable from gross income if the plan meets certain requirements.
   (b) Clarifies disability exclusion rules for joint returns.

8. *Scholarship Grants*
   Excludes from gross income for years 1979 through 1983, scholarship awards received by members of a uniformed service being trained under the Armed Forces Health Professions Scholarship Program.

9. *National Research Service Awards*
   Excludes from gross income national research service awards made during calendar year 1979.

10. *Sale of Residence by Persons 65 or Older*
    Repeals the special provision permitting taxpayers 65 or older to exclude from gross income up to $35,000 of the adjusted sales price from the sale of a principal residence.

11. *$100,000 Exclusion of Gain from the Sale of Residence*
    Revises rules pertaining to special $100,000 exclusion to conform to federal law in all respects *except* for age requirement. (State law applies to all taxpayers; federal law applies only to those 55 or older.)
    Pertinent revisions to the 1978 law are:
    (a) For married taxpayers filing separate returns, the maximum exclusion is $50,000.
    (b) The occupancy requirement is satisfied if the taxpayer has owned and occupied the principal residence for a cumulative total of three out of the five years preceding the date of the sale or exchange.

12. *Cancellation of Student Loans*
    Extends the applicable date through 1982 for excluding from gross income amounts discharged as all or part of an individual's indebtedness under a student loan.

13. *Cafeteria Plans*
    Provides that employer contributions under written "cafeteria" plans (elective multiple benefit plans) which permits participants to elect between taxable and nontaxable benefits are excludable from the participant's income to the extent that the nontaxable benefits are selected.

14. *Nontaxable Education Benefits*
    Excludes from gross income of an employee amounts paid by the employer for educational assistance to the employee if such assistance meets various criteria (i.e., nondiscriminatory, etc.).

15. *Depreciation of Historic Properties*
    Revises law to provide as follows:
    (a) Structures located in state or locally designated districts are considered certified historic structures only where the district substantially satisfies the criteria for listing in the National Register and the Secretary of the Interior certifies that the structure is of historic significance to the district,
    (b) Extends existing rules that preclude taxpayers from deducting otherwise deductible demolition costs on structures located in registered historic districts unless the Secretary of Interior certifies prior to demolition that the structure was not of historic significance—to structures located in state or locally designated districts,
    (c) Changes the rules for determining whether straight-line or accelerated depreciation is available on structures that replace historic structures, and
    (d) Provides that the recapture rules apply to rapid amortization deductions claimed with respect to rehabilitation of certified historic structures by limiting the excess of the amortization claimed over the otherwise allowable straight-line depreciation.

16. *Depreciation of Expenses to Rehabilitate Low-Income Rental Housing*
    Extends provisions to expenses incurred prior to January 1, 1982 and expenses incurred pursuant to a binding contract entered into before January

1, 1982. Specifies that rehabilitation expenditures incurred with respect to low-income rental housing, the rehabilitation of which has begun before January 1, 1982, shall be deemed incurred before January 1, 1982.

17. *Depreciation for Retired or Replaced Natural Gas or Oil-fueled Boilers*
Provides special treatment for depreciation of a natural gas or oil-fueled boiler or other combustor that is retired or replaced before the end of its originally determined useful life. Useful life of boilers meeting this requirement may be redetermined and a shortened useful life may be used to depreciate—on a straight-line basis—the remaining basis in the property. If the retirement or replacement does not occur as scheduled, taxpayer's excess depreciation deductions will be recaptured.

18. *Real Property Construction Period Interest and Costs*
Provides that for purposes of Section 17237, a personal holding company and a foreign personal holding company shall be treated as one individual.

19. *Individual Retirement Accounts*
(a) Provides that a plan participant may use part of the current year's contribution limitation to correct an excess contribution of the previous year.
(b) Requires that an individual retirement annuity must provide for flexible payment of premiums.

20. *Tax Sheltered Annuities*
Permits a rollover from a tax sheltered annuity or custodial account to an individual retirement account (IRA) or under specified circumstances from an IRA to a tax sheltered annuity or custodial account.

21. *Simplified Pension Plans*
Provides special rules and guidelines for the establishment of simplified pension plans. Maximum deduction allowed is the lesser of 15% or $2,500.

22. *Allowance of Medical Expense Deduction*
Includes as medical expenses amounts paid under parental reimbursement regulations as certified by the Department of Developmental Services (not a conformity item).

23. *Cooperative Housing Corporations*
Provides that if banks or other lending institutions or original sellers by foreclosure acquire the stock of a tenant stockholder and a lease or the right to occupy the unit, they shall be treated as a tenant stockholder (for purposes of deducting taxes and interest) for three years from the date of such acquisition.

24. *Intangible Drilling Costs for Geothermal Wells*
Provides that regulations shall be prescribed by the Franchise Tax Board granting taxpayers the option to deduct as expenses intangible drilling and development costs in the case of wells drilled for any geothermal deposit.

25. *Certain Expenditures Incurred in Production of Films, etc.*
Provides that for purposes of Section 17299.2 a personal holding company and a foreign personal holding company shall be treated as one individual.

26. *Vacation Homes*
Relaxes the deduction limitation rules pertaining to vacation homes converted to principal residences and vice versa by providing that the number of days a taxpayer uses a home as a principal residence is not treated as personal use for purposes of determining whether the deductions attributable to "a qualified rental period" are subject to the 14 day or 10% rules. Specifies that "a qualified rental period," for this purpose, will be a consecutive period of 12 months or more, beginning or ending during the taxable year during which the unit is rented.

27. *Foreign Conventions*
Provides an exception to the rule barring deductions for traveling expenses incurred in attending foreign conventions for employers who are permitted to deduct expenses incurred by an individual to attend a foreign convention if the individual is required to include the expenses in gross income. Also changes the rule barring deductions for the full costs of transportation to and from convention sites unless more than one half of the total trip days is devoted to business by providing for deductions if at least one half of the trip days are devoted to business.

28. *Entertainment Expense*
Provides that a deduction for entertainment expenses shall not be allowed
(a) to the extent that the expense exceeds the amount directly related to or associated with the business,
(b) for expenses relating to an entertainment facility (including club dues, or sport fees) unless the facility is used primarily for the furtherance of the taxpayer's business, and
(c) for business gifts totalling more than $25 per recipient per year.

29. *Carryover Basis Deferral*
Postpones the carryover basis rules for property acquired from a decedent so that the rules will apply to property acquired from a decedent who dies after December 31, 1979. Also makes various technical conformity changes to be operative when the "moratorium" is lifted (i.e., taxable years beginning on or after January 1, 1980.)

30. *Exchanges between Investment Companies*
Disallows the deduction of a loss resulting from an otherwise tax-free reorganization between one or more undiversified investment companies if more than 50% of the outstanding stock of the corporate parties to the exchange are owned, directly or indirectly, by or for the same individuals.

31. *Qualification of Employee Stock Ownership Plans (ESOP's)*
Provides that an ESOP qualified under the federal law is qualified under the state law.

32. *Qualified Cash or Deferred Profit-Sharing Plans*
Permits the establishment of a qualified profit-sharing plan under which the employer's contributions to an employee trust will not be included in an employee's income merely because the employee has the election of receiving the contribution in cash.

33. *Lump-Sum Distribution—"Rollovers"*
(a) Provides that *any* amount received in a qualified plan distribution in excess of the employee contributions may be rolled-over,
(b) Permits an employee to make a *bona fide* sale of property received in a lump-sum distribution and rollover proceeds within required statutory period,
(c) Permits the surviving spouse to rollover any part of the lump-sum distribution received because of the death of the plan participant, and
(d) Eliminates the requirement that an individual must be a plan participant for five years or more in order to rollover a lump-sum distribution.

34. *Deductibility of Deferred Compensation to Independent Contractor*
Provides that an accrual-basis taxpayer cannot take a deduction for deferred compensation provided under an unfunded deferred compensation plan to a cash-basis independent contractor until the deferred compensation is included in the individual's income.

35. *Limitations on Benefits and Contributions*
Provides that in the case of certain specified collectively bargained plans, the benefit limitation is not applicable as to certain participants.

36. *State Deferred Compensation Plans*
Provides that the state (including political subdivisions, agency, or instrumentality, thereof) or tax-exempt rural electric cooperative, may establish an "eligible state deferred compensation plan" under which a limited part of a "cash basis" employee's compensation may be set aside and not taxed until the happening of specified events —separation from services or unforeseeable emergency.

37. *Magazines, Paperbacks, and Records Returned after the Close of the Taxable Year*
Permits an accrual basis publisher or distributor of magazines, paperbacks, or records to elect to exclude from income amounts attributable to qualifying items returned within the merchandise return period, which is two months and 15 days in the case of magazines, and four months and 15 days in the case of paperbacks and records, after the close of the taxable year in which the sales of the items were made. The taxpayer may initially select a shorter period but is required to consistently use the shorter period.

38. *Limiting Deductions to Amounts at Risk*
Revises the at-risk rules by:
(a) Extending the rules to all activities except real estate (other than mineral properties),
(b) Providing separate rules for aggregation and separation of activities with respect to newly covered activities as follows:
Those activities which constitute a trade or business shall be treated as one activity if either
(1) The taxpayer actively participates in the management of the trade or business, or
(2) The trade or business is carried on by a partnership and 65% or more of the losses for the taxable year is allocable to persons who actively participate in the management of the trade or business,
(c) Repealing the partnership at-risk rule since the activities previously covered are now included in the newly expanded rules, and
(d) Requiring the recapture of previously allowed losses when the amount at-risk is reduced below zero.

39. *Farming Syndicates and Corporations*
Expands the family member rules to cover the spouses of family members. Permits farming syndicates whose future life is less than 10 years to spread the accounting adjustments resulting from accrual accounting over the remaining years that the syndicate will be in existence. Provides, with respect to corporations, that farms, nurseries and florists which are
(a) on an accrual method of accounting but not required by law to capitalize preproductive period expenses need not inventory growing crops, and

(b) eligible to use an accrual method of accounting without inventorying growing crops may elect without the prior approval of the Franchise Tax Board, to change to the cash receipts and disbursements method of accounting with respect to any trade or business in which the principal activity is growing crops

40. *Qualified Discount Coupons*
Provides that certain issuers of discount coupons (with face amount of $5 or less), using the accrual method of accounting, may elect to deduct the cost of redeeming coupons during the six months following the close of the taxable year.

41. *Geothermal Wells*
Provides that geothermal deposits are eligible for percentage depletion in the same manner and at the same percentage (22%) as oil and gas wells.

42. *Trusts*
(a) Provides that a special tax imposed on a trust that sells appreciated property within two years after such property has been transferred to it:
(1) Applies only to gains that are recognized by the trust under the normal rules governing tax-free transactions.
(2) Applies to property received in a tax-free exchange to the same extent that it would have applied to the property given up in a tax-free exchange.
(3) Is determined without regard to any capital loss which is carried forward to another year of the transferor.
(4) In the case of installment sales, is imposed at the transferor's tax rate if the installment sale occurred within the two-year period after the transfer to the trust.
(b) Provides that in the case of foreign trusts "taxes imposed on the trust" includes foreign taxes paid or accrued by the trust allocable to the accumulation distribution.
(c) Provides that accumulation distributions made to nonresident aliens and foreign corporate beneficiaries retain the character of the income from which such distributions are made.

43. *Involuntary Conversion of Contaminated Livestock*
If, because of soil or other environmental contamination, it is not feasible for a farmer to reinvest the proceeds from compulsorily or involuntarily converted livestock in property similar or related in use to the livestock so converted, the farmer may invest the proceed in other property, including real property, used for farming, which property will then be treated as property similar or related in service or use to the livestock so converted.

Section 18090.3—operative with respect to taxable years beginning on or after January 1, 1979.
Section 24949.3—operative with respect to income years beginning on or after January 1, 1979.

44. *Deferral of Gain for Multiple Sales of Personal Residence*
Permits a tax-free rollover of gain from the sale of a subsequent residence if within 18 months after selling the principal residence on which gain has been deferred, taxpayer relocates for employment purposes and invests in a more expensive residence. The multiple rollover applies when
(a) the sale of the residence is in connection with the commencement of work by the taxpayer as an employee or as a self-employed individual at a new principal place of work, and
(b) the taxpayer satisfies both the geographic and length of employment requirements for the deductibility of moving expenses.

45. *Government Publications*
Provides that government publications obtained from the federal government without charge, or at less than the full price charged to the general public, cannot be classified as "property used in the trade or business" and so cannot be treated as a capital asset.

46. *Small Business Corporation Stock*
Revises the rules pertaining to "small business corporations" by
(a) raising the maximum ordinary loss deduction for individuals investing in such companies from $25,000 ($50,000 on a joint return) to $50,000 ($100,000 on a joint return),
(b) permitting companies to qualify as "small business corporations" if their stock issuances exceed $500,000 as long as the total amount of stock outstanding and capital contributions do not exceed $1,000,000, and
(c) eliminating the requirement that the stock be issued under a formalized written plan.

47. *Player Contracts*
(a) Deletes the provisions for a reduction for prior recapture of amounts attributable to contracts actually transferred with the sale or exchange of a sports franchise, and
(b) Provides that pool recapture rules for contracts initially acquired with the franchise is to apply with respect to depreciation allowable for periods after December 31, 1975, and losses incurred after December 31, 1975.

48. *Statutes of Limitations for Partnerships*
Allows the Franchise Tax Board to assess a deficiency attributable to a partnership item at any time within the later of—

(a) five years after the date on which the partnership return for the partnership taxable year in which the item arose was filed (or, if later, the date prescribed for filing the return), or
(b) if the name and address of the person against whom the deficiency is being assessed does not appear on the partnership return one year after the date that such name and address are furnished to the Franchise Tax Board.

49. *Tips*
Provides that employers need not file an information return solely on the basis of charge receipts (i.e., charged tips paid to a waiter or waitress). Employees are, however, required to keep the charge receipts as records of charged tips.

50. *Information Returns—Unemployment Compensation*
Requires payors of unemployment compensation to file an information return according to the forms or regulations prescribed by the Franchise Tax Board. This requirement was intended as a compliance/enforcement tool for the taxation of unemployment compensation, a conformity provision ultimately deleted from the bill. Remedial legislation will be introduced early next year to also delete the information return requirement from the law.

Disadvantaged Employee Tax Credit: SB 93 (Chapter 1182)

Provides a special state income tax credit for individual and corporate employers who hire individuals receiving public assistance payments (AFDC, SSI/SSP, registrants in Work Incentive Programs, General Assistance). The credit is 10% of the wages paid and the maximum credit is $600 per year per employee. The Employment Development Department certifies upon an employer's request that individuals at the time of hiring meet the above criteria. The credit is available in addition to the usual income tax deduction for wages paid with respect to years beginning on and after January 1, 1979 and is "sunsetted" as of December 31, 1984. The credit applies to wages paid qualifying employees during the taxable year of hiring and the immediately succeeding taxable year.

Full Indexing of Personal Income Tax Brackets: AB 276 (Chapter 1198)

Provides for indexing of the personal income tax brackets by the full rate of inflation, as measured by the Consumer Price Index, for 1980 and 1981 income years only. The 1982 and subsequent income years will be indexed by the percentage change which exceeds 3 percent.

Renter Credit Increases: AB 1151 (Chapter 1207)

Increases the amount of the renter's credit as follows:

Single Person	$60
Head of Household	$137
Surviving Spouse (widow(er) with dependent child)	$137
Married Filing Joint Return	$137
Married Filing Separate Return	

Either spouse may claim the full credit or it may be divided equally

For marrieds who live apart for the entire year, each is allowed half the full credit ($68.50).

The act also contains special language as to how the amount of the credit is to be computed when the renter is a part-time resident (resident on March 1 but not for entire year).

Senior Citizens Property Tax Assistance and Postponement Law

Property Tax Assistance for the Blind: AB 94 (Chapter 30)

Provides that persons of any age who are blind as defined in Section 12050 of the Welfare and Institutions Code qualify for homeowner and renter assistance.

Property Tax Postponement Appeals: SB 237 (Chapter 292)

Allows claimants to appeal to the State Board of Equalization when the Franchise Tax Board determines that a postponement claim was improperly granted.

Property Tax Assistance—Insurance/Rent: SB 535 (Chapter 362)

Amends the definitions of "income" to include life insurance proceeds only to the extent such proceeds exceed expenses incurred for the last illness and funeral of the deceased spouse of the claimant, and amends the definition of "rent" to include any utility payments required to be paid by the claimant under the terms of the rental agreement.

Taxation of Mobilehomes: AB 887 (Chapter 1160)

Allows mobilehomes to be installed on permanent foundations, which means they will be taxed as real property and are entitled to the homeowners' property tax exemption.

Taxation of Mobilehomes: SB 1004 (Chapter 1180)

1. Provides that mobilehomes sold on and after July 1, 1980, will be taxed as real property if installed for occupancy as a residence.

2. The renter credit cannot be claimed by a person who owns a mobilehome taxed as real property on rented land.

3. A claimant who owns a mobilehome taxed as real property on rental land may file for assistance as a homeowner, but not a renter.

Taxation of Mobilehomes: SB 176 (Chapter 1199)

With respect to mobilehomes purchased on or before July 1, 1980:

(1) Includes as a "residential dwelling" for homeowner assistance purposes "a mobilehome owned by a claimant and located on land which is owned or rented by such claimant."
(2) Includes as a "rented residence" for renter assistance purposes a "mobilehome owned by the claimant and located on land which is owned or rented by such claimant."
(3) Provides that if a mobilehome owner elects to claim as a homeowner, the assistance will be based on the vehicle license fee of the mobilehome.
(4) Gives claimants who own mobilehomes on owned or rented land the choice of filing for assistance as a homeowner or a renter.

Bank and Corporation Tax Law

Miscellaneous Changes: SB 237 (Chapter 292)

1. *Federal Conformity*
   (a) *Exempt Organization Returns*
   Provides that the information returns and tax returns of exempt organizations shall be filed at the same time (15th day of the fifth month following the end of the taxable year).
   (b) *Miscellaneous Corporation Distributions*
   Provides a general provision which applies various rules with respect to the basis of property distributed by corporations to all distribution situations where gain is recognized by the distribution corporation.
   (c) *Involuntary Conversion Liquidations*
   Amends the nonrecognition rules to apply to involuntary conversion liquidations if the liquidation plan is adopted within 60 days of the involuntary conversion.

2. *Taxpayer Identification Information*
   See summary under "PIT Law."

3. *Disclosure of Information*
   Prohibits the disclosure of extraneous information pertaining to the business affairs of a corporation unless such information *is not to be used* for commercial list purposes, and provides that such information will be disclosed only as to taxpayers identified by name.

4. *Substandard Housing Notice*
   See summary under "PIT Law."

Uniform State Tax Lien Law: AB 1803 (Chapter 322)

See summary under "PIT Law."

Repairing/Remodeling Tax Deduction Extension: SB 567 (Chapter 326)

See summary under "PIT Law."

Penalty Appeals: SB 478 (Chapter 338)

Allows all penalties to be assessed as deficiencies, thus, permitting taxpayers to appeal such penalties to the State Board of Equalization without first paying the penalty, filing a claim for refund, then appealing the denial of the claim.

Corporation Officer Statement Penalty: SB 266 (Chapter 767)

Revises the penalty procedure applicable to corporations which fail to file a statement of corporate officers with the Secretary of State.

Solar Energy Credit: SB 995 (Chapter 816)

See summary under "PIT Law."

Food Donation Deduction: SB 26 (Chapter 937)

See summary under "PIT Law."

Business Inventory—Bank Rate: AB 66 (Chapter 1150)

This is an omnibus tax act which increases the business inventory exemption to 100%; increases the general corporation tax rate; subjects banks to the $200 minimum franchise tax; subjects banks to specified additional taxes (sales and use taxes, state energy resources surcharge and state emergency telephone users surcharge); extends the in-lieu provision now applicable to banks to financial corporations; revises the financial rate formula to include business license fees; limits the financial rate (current limit is 13%); and provides that revenue collections attributable to the financial rate will be distributed to cities and counties.

Conformity—1978 Federal Tax Reform Act: AB 93 (Chapter 1168)

1. *Depreciation of Historic Properties*
   See summary under "PIT Law."

2. *Depreciation of Expenses to Rehabilitate Low-Income Rental Housing*
   See summary under "PIT Law."

3. *Depreciation for Retired or Replaced Natural Gas or Oil-fueled Boilers*
   See summary under "PIT Law."

4. *Cooperative Housing Corporations*
   See summary under "PIT Law."

5. *Foreign Conventions*
   See summary under "PIT Law."

6. *Entertainment Expense*
   See summary under "PIT Law."

7. *Exchanges between Investment Companies*
   See summary under "PIT Law."

8. *Deductibility of Deferred Compensation to Independent Contractor*
   See summary under "PIT Law."

9. *Magazines, Paperbacks, and Records Returned after the Close of the Taxable Year*
   See summary under "PIT Law."

10. *Farming Syndicates and Corporations*
    See summary under "PIT Law."

11. *Qualified Discount Coupons*
    See summary under "PIT Law."

12. *Geothermal Wells*
    See summary under "PIT Law."

13. *Involuntary Conversion of Contaminated Livestock*
    See summary under "PIT Law."

14. *Parent-Subsidiary Liquidations*
    Provides that the nonrecognition provisions apply in the case of sales of assets in parent-subsidiary corporation liquidation situations if
    (a) within the 12-month period beginning on the date of the adoption of a plan of complete liquidation by the selling corporation, the selling corporation and each distributee corporation are completely liquidated, and
    (b) none of the complete liquidations are a "one-month liquidation" under Section 24503.

15. *Liabilities of Controlled Corporations*
    Restricts the scope of the term "liabilities" by providing that if a cash basis transferor transfers the assets of a going business, including the accounts payable, to a corporation in return for stock, the accounts payable will not be considered liabilities because the transferor would be entitled to a deduction if such liabilities were paid.

Disadvantaged Employee Tax Credit: SB 93 (Chapter 1182)

See summary under "PIT Law."

Regulations

A number of regulations were adopted in 1979. The most significant included:

Amendments of Regulation 17005 relating to the Conflict of Interest Code.

Amendment to Regulation 19262 pertaining to limits of fair market value below which a tax clearance certificate is not required for estates distributable to nonresident beneficiaries.

Adoption of emergency Regulation 17048 relating to the 1979 tax tables and emergency Regulation 18806 relating to withholding tables for wages paid in 1980.

Adoption of Regulation 18811 relating to excessive withholding exemption certificates.

Personal Income and Corporation Tax Protests

Taxpayers are entitled, under the law, to protest proposed tax deficiency assessments and have oral hearings on their protests. The Protest Section is responsible for processing the more complex protests and also handles refund claims involving significant revenue.

In 1979, the Protest Section decided protest cases involving $37 million. Approximately 67 percent of the total proposed deficiency amounts were sustained. New protest cases involving $81.3 million were received in 1979.

The amount of revenue involved in both corporation and personal income tax protest cases received by the section in 1979 was the second highest amount ever recorded. The 1979 statistics continue to reflect a trend toward both complex and large revenue cases.

Tax Appeals

Taxpayers who disagree with department action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for defending the department's actions. The section also prepares and issues legal rulings and communicates with the public on matters involving California income and franchise tax laws.

In 1979, 634 appeals involving $12,183,769 in revenue were filed as compared to 503 and $10,928,034 in 1978. These figures reflect a continuing high volume of appeal activity both in numbers and dollars.

A substantial number of rulings were issued during the year including a relatively large number of rulings regarding the solar energy tax credit.

The State Board of Equalization issued 177 opinions in 1979. The department's position was fully sustained in 152 cases, partially sustained in 22, and reversed in 3.

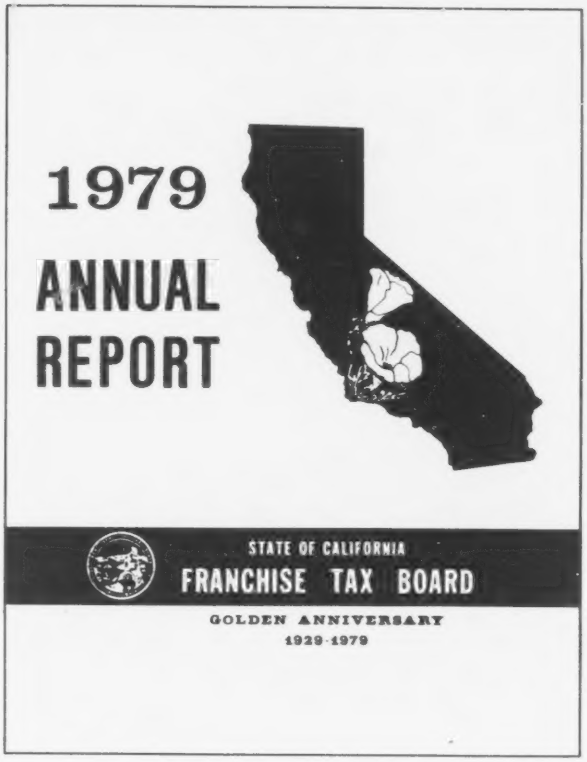
Significant Appeal Decisions

APPEAL OF ARNOLD E. AND MILDRED H. GALEF (April 10, 1979)

The department's position that SDI contributions are not allowable as a state income tax deduction was upheld.

APPEAL OF MILWAUKEE PROFESSIONAL SPORTS AND SERVICES, INC. (June 28, 1979) APPEAL OF BOSTON HOCKEY ASSOCIATION, INC. (June 28, 1979) APPEAL OF NEW YORK FOOTBALL GIANTS, INC. OPINION ON REHEARING (June 28, 1979)

The opinions established special apportionment formulas applicable to professional sports corporations. New guidelines have been prepared for issuance by the department.



1979

ANNUAL
REPORT

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

GOLDEN ANNIVERSARY
1929-1979

Appendix

Major Tax Law Changes

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48[1]	1949–51	1952–58[2]	1959–66[3]		1967–72[4]	1973ff[5]
Up to $2,500	1%	1%	1%	1%	1%	Up to $4,000	1%	1%
$2,500 to 5,000	1	1	1	1	1	$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40.000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50.000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	100.000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

Table 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately
1935 – 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48[1]	1949-58	1959-66[3]		1967-72[4]	1973ff[5]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30 000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70 000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

Table 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household
1935 – 1974ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year		
	1935-42	1943-48[1]	1949-58	1959-66[3]		1967-72[4]	1973[5]	1974ff[6]
Up to $2,500	1%	1%	1%	1%	Up to $3,000	1%	1%	1%
$2,500 to 5,000	1	1	1	2	$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

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[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction, enacted during World War II, was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949 (Stats. 1943, p. 1576, Stats. 1945, p. 1298, Stats. 1947, p. 1869, and Stats. 1948, p. 18). In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000 (Stats. 1943, p. 1573).

[2] The splitting of income of husband and wife on a joint return was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half. Prior to this change, it was common practice for high income married couples to file separate returns and thereby effectively receive the benefits of income splitting (Stats. 1952, p. 126).

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent (Stats. 1959, p. 2854).

[4] The tax brackets were narrowed and the tax rates were increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of household effective 1974 income year with the range in tax rates, 1 to 11 percent, unchanged (Stats. 1973, Ch. 1180).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935 – 1968ff

Marital status	Income year									
	1935–38	1939–42	1943–44[1]	1945–47[2]	1948–52[3]	1953–58[4]	1959–63[5]	1964–66[6]	1967[7]	1968ff[8]
1. Personal exemptions										
(a) Joint returns of married persons	$2 500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50 Tax	$50
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in	25
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	lieu of 50 deduc-	50
(e) Returns of blind persons (additional)	..	..	..	..	500	500	600	600	tion 8 for	8
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemp-	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1 tions	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8
3. Standard deduction										
(a) Joint returns of married persons								$1,000	$1,000	$2,000
(1) Adjusted gross income $5,000 or more	..	..		$300	$300		10%			
(2) Adjusted gross income $10,000 or more	.	..			..	$600	$1,000			
(3) Adjusted gross income less than $5,000	..	..	..	6%	6%	..	..			
(4) Adjusted gross income less than $10,000	..	..	.		.	6%	10%			
(b) Returns of unmarried heads of household								1,000	1,000	2,000
(1) Adjusted gross income $5,000 or more	..	..		300	300	300	500			
(2) Adjusted gross income less than $5,000	..	..	..	6%	6%	6%	10%			
(c) Returns of single persons and separate returns of married persons								500	500	1,000
(1) Adjusted gross income $5,000 or more	..	..	..	300	300	300	500			
(2) Adjusted gross income less than $5,000	..	..	..	6%	6%	6%	10%			

[1] Temporary provisions enacted during World War II increased the exemptions of individuals by $1,000 and of estates by $500 (Stats. 1943, p. 1577).

[2] Temporary provisions enacted during World War II increased the personal exemptions allowed individuals by an additional $1,000 (Stats. 1945, p. 1299). The permanent personal exemptions were raised to $2,000 and $3,500 (Stats. 1945, p. 1297). A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table (i.e., had adjusted gross income of $5,000 or more) and chose not to itemize deductions (Stats. 1945, p. 1293).

[3] The permanent personal exemptions enacted in 1945 became effective. An additional $500 was allowed a blind taxpayer or spouse (Stats. 1949, p. 867).

[4] The filing of joint returns was made more attractive in this period. First, for couples with combined incomes of $10,000 or more, the standard deduction was raised from $300 to $600; thus, the filing of separate returns on which standard deductions of $300 each could be taken was no longer advantageous (Stats. 1953, p. 3353). Second, in computing adjusted gross income, the net loss limitation (capital losses in excess of capital gains), was increased from $2,000 to $4,000 in the case of a joint return.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200, and exemptions for the blind were increased by $100 (Stats. 1959, p. 2859). The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others (Stats. 1959, p. 2858).

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of adjusted gross income was substituted for the 10 percent standard deduction in the prior law (Stats. 1956 [1964 First Extra Session], Ch. 93). Beginning in 1966, taxpayers who are nonresidents for any part of the year are required to prorate their personal exemption, exemptions for dependents, and standard deduction, this proration is the proportion of California adjusted gross income to total adjusted gross income for the year (Stats. 1966, Ch. 1).

[7] Tax credits for personal exemptions and exemptions for dependents were substituted for deductions for personal exemptions for dependents. These amounts are taken as credits against the amount of tax computed; they are the same for all taxpayers regardless of income bracket (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Session], Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent, the exemption for each dependent thereafter is $8.

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Table 3
Bank and Corporation Taxes
SYNOPSIS OF MAJOR TAX LAW CHANGES
1929 – 1974ff

Corporation type	Income year (calendar year basis)										
	1929–32	1933–34[1]	1935–36[2]	1937–42	1943–49[3]	1950–58	1959–66[4]	1967–71[5]	1972[6]	1973[7]	1974ff
1. General corporations											
a. Tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Minimum franchise tax*	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200
2. Banks											
a. General franchise tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate (includes 4% maximum special rate)	.	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
3. Other financial corporations											
a. General franchise tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate	.	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
c. Minimum tax*	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200
d. Financial offset†	†	†	†	†	†	†	†	†	†	†	†
4. Corporations subject to the income tax and not the franchise tax											
a. Tax rate*	..	..	.	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%

[1] The bank and corporation franchise tax was extended to Massachusetts and business trusts, which heretofore had been exempt from taxation (Stats 1933, p 708) Six years later, these firms were removed from the scope of the bank and corporation franchise tax and subjected to the corporation income tax (Stats 1939, p 2902)

[2] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts (Stats 1935, p 960)

[3] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent This temporary reduction, which commenced with December 31, 1943 income-year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949 The temporary reduction in the minimum tax from $25 to $21.25 was withdrawn for returns for income years ending on or after July 31, 1947 (Stats p 2852)

[4] The rate increase was effective for income earned on and after January 1, 1959 (Stats 1959, p 3212 and 3220) The minimum tax was increased to $100 and subsequently reduced to $25 for (1) credit unions with $20,000 or less gross income (Stats 1960, Ch 1), and (2) gold mining companies inactive since 1950 (Stats 1961, p 1443)

[5] The tax rate increase was effective for income earned on and after January 1, 1967 (Stats 1967, Ch 963)

[6] The tax rate increase was effective for income earned on and after December 31, 1971 The minimum tax increased from $100 to $200, and was effective for income years beginning after December 31, 1971 (Stats 1971, First Extraordinary Session, Ch 1)

[7] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973 to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter For 1973 calendar year corporations, the correct tax rate was 8.3 percent general and 12.3 percent financial The $200 minimum was reduced to $25 for quicksilver mining companies inactive since 1971 or for two years or more effective for income years beginning after December 31, 1971 (Stats 1973, Ch 989)

* There is no minimum tax imposed on banks or on corporations subject to the corporation income tax However, financial institutions other than state and national banks are subject to the minimum tax

† Represents all personal property taxes, 1933 through 1936, all taxes and license fees except real property and franchise taxes, 1937 through 1938, personal property taxes, motor vehicle "in lieu" tax, and personal property brokers' license fees, 1939 through 1946, all of foregoing plus license fees for privilege of loaning money, 1947 through 1956, all of foregoing plus use tax paid by savings and loan associations, 1957 to date Financial corporations were allowed an offset for motor vehicle registration fees effective for income years ending on and after January 1, 1967 The offset does not apply to state and national banks as they are not subject to personal property taxation Total financial offsets are limited in that they cannot result in an effective net tax rate below the 9 percent general corporation rate

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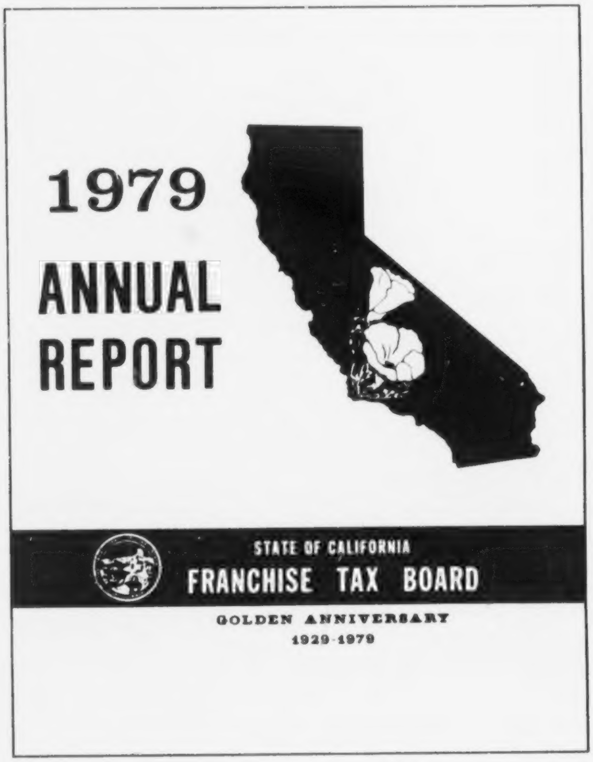

1979

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1929-1979

Appendix

Personal Income Tax

Table 1 †

Personal Income Tax Statistics

COMPARISON BY INCOME YEARS

1935 through 1978 Income Years

INCOME YEAR	NUMBER OF RETURNS†	ADJUSTED GROSS INCOME	TAXABLE INCOMEß	TAX ASSESSED
1978	9,448,710	$149,103,645,736	$119,658,732,974	$4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION. FOR EXTENT TO WHICH DATA ARE ESTIMATED, SEE STATISTICAL APPENDIX.

Table 2 †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

1975 through 1978 Income Years

ADJUSTED GROSS INCOME CLASS	1975 INCOME YEAR		1976 INCOME YEAR		1977 INCOME YEAR		1978 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000....	2,285,922	28.1	2,341,749	27.2	2,187,440	24.3	2,157,102	22.8
$5,000 UNDER 10,000....	1,875,940	23.1	1,890,605	21.9	1,919,615	21.4	1,994,827	21.1
10,000 UNDER 15,000....	1,470,015	18.1	1,480,595	17.2	1,468,182	16.3	1,497,939	15.9
15,000 UNDER 20,000....	1,033,855	12.7	1,089,330	12.7	1,170,439	13.0	1,181,048	12.5
20,000 UNDER 25,000....	642,126	7.9	743,170	8.7	863,943	9.6	897,318	9.5
25,000 UNDER 30,000....	348,005	4.3	442,824	5.1	527,284	5.9	624,326	6.6
30,000 UNDER 40,000....	269,053	3.3	371,083	4.3	494,605	5.5	620,730	6.6
40,000 UNDER 50,000....	87,892	1.1	114,936	1.3	161,533	1.8	225,446	2.4
50,000 UNDER 100,000....	89,935	1.1	117,496	1.3	157,380	1.8	201,850	2.1
100,000 AND OVER.........	21,547	0.3	28,461	0.3	39,376	0.4	48,124	0.5
TOTALS.................	8,124,290	100.0	8,620,249	100.0	8,989,797	100.0	9,448,710	100.0
ADJUSTED GROSS INCOME	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER $5,000....	$4,923,215	4.9	$5,075,716	4.4	$4,813,482	3.6	$4,937,945	3.3
$5,000 UNDER 10,000....	13,904,542	13.7	14,065,738	12.1	14,214,999	10.7	14,795,286	9.9
10,000 UNDER 15,000....	18,219,893	17.9	18,309,443	15.8	18,164,370	13.7	18,513,590	12.4
15,000 UNDER 20,000....	17,912,629	17.6	18,907,637	16.4	20,379,793	15.4	20,591,103	13.8
20,000 UNDER 25,000....	14,303,393	14.1	16,555,485	14.3	19,299,556	14.5	20,067,293	13.5
25,000 UNDER 30,000....	9,483,310	9.3	12,079,848	10.4	14,382,385	10.8	17,054,524	11.4
30,000 UNDER 40,000....	9,160,891	9.0	12,606,732	10.9	16,797,907	12.7	21,191,897	14.2
40,000 UNDER 50,000....	3,893,046	3.8	5,084,438	4.4	7,141,440	5.4	9,966,656	6.7
50,000 UNDER 100,000....	5,943,367	5.8	7,752,085	6.7	10,361,044	7.8	13,190,830	8.9
100,000 AND OVER.........	3,853,560	3.9	5,168,213	4.5	7,225,600	5.4	8,794,524	5.9
TOTALS.................	$101,597,846	100.0	$115,605,335	100.0	$132,780,576	100.0	$149,103,646	100.0
TAX ASSESSED	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000....	$7,462,841	0.3	$1,680,054	0.1	$4,113,676	Y	$1,628,355	Y
$5,000 UNDER 10,000....	115,069,576	4.2	111,617,586	3.3	125,319,196	3.0	55,039,155	1.3
10,000 UNDER 15,000....	286,957,838	10.4	308,044,496	9.2	325,844,488	7.7	200,408,382	4.8
15,000 UNDER 20,000....	375,950,190	13.6	407,798,673	12.1	463,979,472	11.0	347,639,435	8.3
20,000 UNDER 25,000....	369,349,774	13.4	427,636,740	12.7	518,108,242	12.3	408,613,687	9.8
25,000 UNDER 30,000....	301,596,250	10.9	376,464,302	11.2	449,370,177	10.6	430,964,620	10.3
30,000 UNDER 40,000....	368,999,886	13.4	496,492,816	14.8	653,087,717	15.5	704,316,913	16.9
40,000 UNDER 50,000....	202,124,149	7.3	257,705,422	7.7	354,016,642	8.4	439,241,852	10.6
50,000 UNDER 100,000....	394,298,775	14.2	509,618,730	15.2	675,033,420	16.0	809,321,192	19.4
100,000 AND OVER.........	337,003,624	12.3	462,498,169	13.7	655,727,708	15.5	776,837,116	18.6
TOTALS.................	$2,758,812,903	100.0	$3,359,556,988	100.0	$4,224,600,738	100.0	$4,174,010,707	100.0

FOOTNOTES FOLLOW THIS SECTION.

Table 3 †

Personal Income Tax Statistics

BY ADJUSTED GROSS INCOME CLASS – PERCENTAGES CUMULATED

1978 Income Year

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME			TAXABLE INCOME			TAX ASSESSED		
		PERCENT			PERCENT			PERCENT			PERCENT	
	NUMBER	OF TOTAL	CUMU-LATIVE	AMOUNT[π] (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMU-LATIVE	AMOUNT[θ]	OF TOTAL	CUMU-LATIVE
NO ADJUSTED GROSS INCOME	197,844	2.1	2.1	$-490,138	-0.3	-0.3	-	-	-	$941,984	Y	Y
$1 UNDER $1,000	221,971	2.3	4.4	128,345	0.1	-0.2	$6,789	Y	Y	43,778	Y	Y
1,000 UNDER 2,000	389,533	4.1	8.5	588,846	0.4	0.2	191,839	0.2	0.2	14,700	Y	Y
2,000 UNDER 3,000	447,848	4.7	13.2	1,117,367	0.7	0.9	596,961	0.5	0.7	63,651	Y	Y
3,000 UNDER 4,000	459,063	4.9	18.1	1,604,555	1.1	2.0	1,035,810	0.9	1.6	162,237	Y	Y
4,000 UNDER 5,000	440,843	4.7	22.8	1,988,969	1.3	3.3	1,382,848	1.2	2.8	402,005	Y	Y
5,000 UNDER 6,000	409,621	4.3	27.1	2,250,814	1.5	4.8	1,653,973	1.4	4.2	377,448	Y	Y
6,000 UNDER 7,000	430,626	4.6	31.7	2,796,072	1.9	6.7	2,119,128	1.8	6.0	2,813,723	0.1	0.1
7,000 UNDER 8,000	412,995	4.3	36.0	3,097,654	2.1	8.8	2,383,816	2.0	8.0	10,176,519	0.2	0.3
8,000 UNDER 9,000	391,050	4.1	40.1	3,323,302	2.2	11.0	2,623,414	2.2	10.2	18,115,337	0.4	0.7
9,000 UNDER 10,000	350,535	3.7	43.8	3,327,444	2.2	13.2	2,659,537	2.2	12.4	23,556,128	0.6	1.3
10,000 UNDER 11,000	349,499	3.7	47.5	3,668,226	2.5	15.7	2,949,364	2.5	14.9	32,108,923	0.8	2.1
11,000 UNDER 12,000	308,382	3.3	50.8	3,540,891	2.4	18.1	2,851,357	2.4	17.3	33,281,950	0.8	2.9
12,000 UNDER 13,000	295,994	3.1	53.9	3,700,097	2.5	20.6	2,998,335	2.5	19.8	37,882,581	0.9	3.8
13,000 UNDER 14,000	280,120	3.0	56.9	3,780,008	2.5	23.1	3,022,348	2.5	22.3	45,745,873	1.1	4.9
14,000 UNDER 15,000	263,944	2.8	59.7	3,824,368	2.6	25.7	3,101,475	2.6	24.9	51,389,055	1.2	6.1
15,000 UNDER 16,000	253,145	2.7	62.4	3,921,721	2.6	28.3	3,153,714	2.6	27.5	53,172,584	1.3	7.4
16,000 UNDER 17,000	244,457	2.6	65.0	4,033,483	2.7	31.0	3,244,989	2.7	30.2	65,688,213	1.6	9.0
17,000 UNDER 18,000	230,277	2.4	67.4	4,027,970	2.7	33.7	3,226,638	2.7	32.9	66,553,768	1.6	10.6
18,000 UNDER 19,000	227,354	2.4	69.8	4,204,709	2.8	36.5	3,408,576	2.8	35.7	75,277,102	1.8	12.4
19,000 UNDER 20,000	225,815	2.4	72.2	4,403,220	3.0	39.5	3,538,601	3.0	38.7	86,947,768	2.1	14.5
20,000 UNDER 21,000	205,187	2.2	74.4	4,209,440	2.8	42.3	3,339,214	2.8	41.5	78,211,941	1.9	16.4
21,000 UNDER 22,000	183,578	1.9	76.3	3,945,990	2.6	44.9	3,165,223	2.6	44.1	79,900,930	2.0	18.4
22,000 UNDER 23,000	184,814	1.9	78.2	4,157,261	2.8	47.7	3,294,536	2.8	46.9	85,097,961	2.0	20.4
23,000 UNDER 24,000	170,582	1.8	80.0	4,006,157	2.7	50.4	3,191,538	2.7	49.6	82,493,442	2.0	22.4
24,000 UNDER 25,000	153,157	1.6	81.6	3,748,445	2.5	52.9	2,975,479	2.5	52.1	82,909,413	2.0	24.4
25,000 UNDER 26,000	146,367	1.6	83.2	3,729,782	2.5	55.4	2,963,386	2.5	54.6	84,637,006	2.0	26.4
26,000 UNDER 27,000	137,077	1.5	84.7	3,633,909	2.4	57.8	2,928,292	2.4	57.0	90,255,405	2.2	28.6
27,000 UNDER 28,000	125,318	1.3	86.0	3,445,468	2.3	60.1	2,752,842	2.3	59.3	86,108,903	2.1	30.7
28,000 UNDER 29,000	113,639	1.2	87.2	3,239,525	2.2	62.3	2,600,631	2.2	61.5	86,448,006	2.1	32.8
29,000 UNDER 30,000	101,925	1.1	88.3	3,005,840	2.0	64.3	2,416,738	2.0	63.5	83,515,300	2.0	34.8
30,000 UNDER 35,000	389,430	4.1	92.4	12,577,538	8.4	72.7	10,209,474	8.5	72.0	388,520,100	9.3	44.1
35,000 UNDER 40,000	231,300	2.5	94.9	8,614,359	5.8	78.5	6,999,061	5.8	77.8	315,796,813	7.5	51.6
40,000 UNDER 50,000	225,446	2.4	97.3	9,966,656	6.7	85.2	8,106,628	6.8	84.6	439,241,852	10.5	62.1
50,000 UNDER 60,000	91,582	1.0	98.3	4,981,619	3.3	88.5	4,109,155	3.4	88.0	268,365,253	6.4	68.5
60,000 UNDER 70,000	48,624	0.5	98.8	3,139,619	2.1	90.6	2,608,520	2.2	90.2	190,289,596	4.5	73.0
70,000 UNDER 80,000	28,510	0.3	99.1	2,126,758	1.4	92.0	1,778,466	1.5	91.7	139,870,115	3.4	76.4
80,000 UNDER 90,000	19,330	0.2	99.3	1,638,201	1.1	93.1	1,384,459	1.1	92.8	115,694,624	2.8	79.2
90,000 UNDER 100,000	13,804	0.2	99.5	1,304,633	0.9	94.0	1,104,139	0.9	93.7	95,101,604	2.3	81.5
100,000 UNDER 200,000	38,873	0.4	99.9	5,153,444	3.5	97.5	4,417,743	3.7	97.4	419,705,316	10.0	91.5
200,000 UNDER 500,000	7,832	0.1	100.0	2,191,091	1.5	99.0	1,906,414	1.6	99.0	206,561,470	4.9	96.4
500,000 UNDER 1,000,000	1,044	Y	100.0	696,769	0.5	99.5	600,821	0.5	99.5	70,999,370	1.7	98.1
1,000,000 AND OVER	375	Y	100.0	753,220	0.5	100.0	656,462	0.5	100.0	79,570,960	1.9	100.0
TOTALS	9,448,710	100.0	100.0	$149,103,646	100.0	100.0	$119,658,733	100.0	100.0	$4,174,010,707	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION. FOR EXTENT TO WHICH DATA ARE ESTIMATED, SEE STATISTICAL APPENDIX.

Table 4A[†]

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS[δ]	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS[ε]	TAX AFTER CREDITS[π]
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	197,465	-$465,953,354	$310,329,073	—	--	$25,793,504	—
$1 UNDER $1,000	220,095	127,260,843	256,556,710	$5,907,900	$55,300	24,428,632	—
1,000 UNDER 2,000	385,933	583,325,198	437,246,229	186,786,272	1,755,464	42,851,698	—
2,000 UNDER 3,000	442,871	1,104,334,735	542,936,024	535,193,833	5,777,151	51,694,676	—
3,000 UNDER 4,000	453,677	1,585,772,854	576,041,550	1,019,048,676	11,488,848	55,880,944	—
4,000 UNDER 5,000	433,827	1,957,400,701	609,663,392	1,358,483,609	17,754,007	57,398,218	—
5,000 UNDER 6,000	401,920	2,208,659,584	600,162,496	1,616,682,306	24,096,159	54,653,332	—
6,000 UNDER 7,000	265,037	1,699,831,919	513,710,774	1,191,193,954	16,297,305	44,431,340	—
7,000 UNDER 8,000	199,545	1,497,212,702	503,913,057	1,004,472,656	12,777,552	38,972,084	—
8,000 UNDER 9,000	193,110	1,638,936,685	489,306,391	1,159,103,635	15,951,967	38,763,829	—
9,000 UNDER 10,000	176,161	1,673,867,315	461,995,584	1,214,349,131	18,188,771	36,241,687	—
10,000 AND OVER	728,797	9,676,516,974	3,451,889,778	6,276,367,847	113,468,894	157,997,763	—
TOTAL NONTAXABLE RETURNS	4,098,438	$23,287,166,156	$8,753,751,058	$15,617,589,820	$237,611,418	$629,107,707	—
TAXABLE RETURNS							
LESS THAN $3,000	10,832	-$4,547,041	$6,592,681	$17,701,125	$189,535	$251,313	$1,064,113
3,000 UNDER 4,000	5,386	18,781,996	2,255,155	16,761,180	202,750	162,756	162,237
4,000 UNDER 5,000	7,016	31,568,065	15,366,445	24,364,116	351,522	394,972	402,005
5,000 UNDER 6,000	7,701	42,153,929	5,688,789	37,290,250	631,550	394,880	377,448
6,000 UNDER 7,000	163,589	1,096,240,114	173,893,481	927,934,448	18,900,012	16,338,265	2,813,723
7,000 UNDER 8,000	213,450	1,600,440,997	221,098,077	1,379,342,920	31,558,629	21,409,000	10,176,519
8,000 UNDER 9,000	197,940	1,684,365,202	220,405,595	1,464,310,035	37,746,538	19,858,913	18,115,337
9,000 UNDER 10,000	174,374	1,653,576,898	208,388,539	1,445,188,359	41,043,646	17,551,605	23,556,128
10,000 UNDER 11,000	173,468	1,820,750,483	228,180,140	1,592,570,343	49,784,977	17,785,265	32,108,923
11,000 UNDER 12,000	148,301	1,704,611,272	220,565,378	1,484,045,894	49,280,308	16,064,727	33,281,950
12,000 UNDER 13,000	169,724	2,126,753,039	283,583,058	1,843,403,331	60,275,369	22,461,306	37,882,581
13,000 UNDER 14,000	206,752	2,792,419,221	393,569,122	2,398,937,174	76,654,609	31,088,227	45,745,873
14,000 UNDER 15,000	216,796	3,141,334,048	452,265,031	2,689,071,812	86,509,480	35,297,677	51,389,055
15,000 UNDER 16,000	213,792	3,312,296,561	518,180,589	2,794,115,972	89,996,089	36,954,481	53,172,584
16,000 UNDER 17,000	215,063	3,549,209,594	569,639,065	2,979,570,529	102,305,341	36,771,485	65,688,213
17,000 UNDER 18,000	209,005	3,656,803,810	636,644,117	3,020,697,218	103,769,051	37,501,512	66,553,768
18,000 UNDER 19,000	214,608	3,969,860,060	684,241,651	3,285,618,409	115,230,980	40,118,424	75,277,102
19,000 UNDER 20,000	216,635	4,224,298,449	775,630,220	3,452,216,299	126,969,759	40,203,930	86,947,768
20,000 UNDER 21,000	196,113	4,023,632,475	765,583,082	3,258,049,393	116,105,778	38,253,941	78,211,941
21,000 UNDER 22,000	180,144	3,872,355,286	735,136,973	3,137,218,313	115,518,346	35,809,535	79,900,930
22,000 UNDER 23,000	180,897	4,069,233,022	808,877,460	3,263,400,517	120,722,183	36,585,289	85,097,961
23,000 UNDER 24,000	167,823	3,941,150,482	778,049,603	3,163,154,205	117,457,154	35,167,853	82,493,442
24,000 UNDER 25,000	150,389	3,680,473,361	735,767,528	2,944,761,437	113,706,505	30,964,044	82,909,413
25,000 UNDER 26,000	143,462	3,655,651,204	718,844,633	2,936,806,571	114,917,919	30,421,691	84,637,006
26,000 UNDER 27,000	135,552	3,593,442,078	683,540,122	2,910,512,566	118,372,635	28,295,671	90,255,405
27,000 UNDER 28,000	124,480	3,422,510,568	678,273,261	2,744,939,697	113,092,295	27,269,963	86,108,903
28,000 UNDER 29,000	112,567	3,208,763,733	612,624,035	2,596,251,992	110,608,303	24,368,190	86,448,006
29,000 UNDER 30,000	101,187	2,983,954,973	573,091,482	2,410,983,403	105,077,982	21,989,420	83,515,300
30,000 UNDER 35,000	387,319	12,508,885,331	2,325,541,416	10,183,467,900	474,268,570	86,620,994	388,520,100
35,000 UNDER 40,000	229,774	8,556,229,754	1,573,332,393	6,983,277,519	370,222,104	56,113,163	315,796,813
40,000 UNDER 50,000	224,671	9,932,204,190	1,837,256,786	8,094,947,404	496,927,421	60,071,345	439,241,852
50,000 UNDER 60,000	91,366	4,969,928,392	864,289,964	4,105,747,765	291,975,910	27,387,304	268,365,253
60,000 UNDER 70,000	48,481	3,130,530,183	524,616,185	2,606,489,292	202,025,706	15,473,033	190,289,596
70,000 UNDER 80,000	28,470	2,123,713,009	345,981,171	1,778,292,228	145,891,603	9,111,601	139,870,115
80,000 UNDER 90,000	19,300	1,635,621,640	251,162,482	1,384,459,158	118,615,780	5,949,665	115,694,624
90,000 UNDER 100,000	13,794	1,303,673,036	199,758,332	1,104,139,454	97,330,990	4,705,500	95,101,604
100,000 UNDER 200,000	38,804	5,144,917,065	729,002,271	4,417,682,081	418,228,687	14,239,347	419,705,316
200,000 UNDER 500,000	7,829	2,190,013,476	284,773,659	1,906,139,634	196,202,362	3,503,723	206,561,470
500,000 UNDER 1,000,000	1,044	696,768,993	95,973,240	600,821,068	64,327,979	968,248	70,999,370
1,000,000 AND OVER	374	751,910,632	95,448,489	656,462,143	71,580,017	641,884	79,570,960
TOTAL TAXABLE RETURNS	5,350,272	$125,816,479,580	$21,833,112,700	$104,041,143,154	$5,084,576,374	$984,520,142	$4,174,010,707
GRAND TOTAL	9,448,710	$149,103,645,736	$30,586,863,758	$119,658,732,974	$5,322,107,792	$1,613,627,849	$4,174,010,707

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	15,137	$121,495,157	6,253	$10,794,843	25,687	$32,705,503	2,146	$5,150,092
$1 UNDER $1,000	173,839	133,786,277	8,988	2,367,563	55,570	20,762,491	6,063	5,931,143
1,000 UNDER 2,000	345,197	540,592,026	13,701	5,732,835	88,664	37,518,632	14,076	26,824,333
2,000 UNDER 3,000	396,370	989,392,458	20,810	13,557,871	116,149	72,580,082	17,499	40,762,208
3,000 UNDER 4,000	396,355	1,366,604,283	23,874	16,812,802	142,343	105,127,516	25,800	66,193,889
4,000 UNDER 5,000	363,757	1,624,558,706	30,965	27,555,126	136,217	143,699,772	40,075	110,620,037
5,000 UNDER 6,000	342,377	1,842,313,262	32,895	28,710,044	138,434	175,767,696	33,552	121,832,602
6,000 UNDER 7,000	219,104	1,366,389,602	23,383	23,140,494	99,371	136,980,920	32,886	130,914,750
7,000 UNDER 8,000	162,295	1,181,681,371	25,739	27,543,064	84,440	128,166,688	27,556	111,564,154
8,000 UNDER 9,000	161,303	1,310,516,107	19,254	27,448,412	80,056	126,849,442	27,257	123,217,897
9,000 UNDER 10,000	150,180	1,374,139,866	19,387	24,595,897	72,971	115,329,660	19,257	100,102,565
10,000 AND OVER	625,694	7,866,669,558	96,810	139,325,405	387,694	561,167,808	85,205	566,489,075
TOTAL NONTAXABLE RETURNS	3,351,608	$19,718,138,673	322,059	$347,584,436	1,427,596	$1,656,656,210	331,372	$1,409,602,745
TAXABLE RETURNS								
LESS THAN $3,000	8,435	$27,081,806	747	$4,727,762	3,266	$7,140,810	410	$252,220
3,000 UNDER 4,000	4,426	16,621,686	636	935,730	1,301	1,690,290	100	56,700
4,000 UNDER 5,000	6,259	41,238,383	1,691	36,662,226	2,491	4,663,695	300	822,500
5,000 UNDER 6,000	7,351	41,790,157	751	542,932	2,001	1,204,635	—	—
6,000 UNDER 7,000	150,231	979,008,597	11,199	11,627,263	51,324	59,300,566	10,946	36,239,793
7,000 UNDER 8,000	191,071	1,408,245,118	17,539	20,617,292	71,990	81,579,721	12,697	49,494,240
8,000 UNDER 9,000	177,834	1,477,672,876	17,268	28,492,208	76,334	90,609,495	13,231	49,856,798
9,000 UNDER 10,000	158,627	1,471,097,785	18,436	23,687,066	70,457	78,360,555	9,200	46,361,738
10,000 UNDER 11,000	158,461	1,620,227,963	19,526	27,853,943	73,457	84,597,722	10,699	44,201,765
11,000 UNDER 12,000	134,056	1,500,252,670	19,133	29,625,196	67,239	75,251,915	7,730	38,710,122
12,000 UNDER 13,000	155,197	1,890,076,402	22,359	30,210,706	80,332	95,440,500	10,872	59,635,809
13,000 UNDER 14,000	187,029	2,476,144,868	31,357	44,847,329	105,257	127,714,729	14,057	82,587,514
14,000 UNDER 15,000	198,983	2,793,680,581	26,014	40,135,814	113,084	138,209,566	15,947	92,366,832
15,000 UNDER 16,000	194,533	2,882,037,278	29,649	43,052,334	116,879	138,159,482	16,874	92,813,548
16,000 UNDER 17,000	198,595	3,139,890,741	30,148	42,629,904	125,081	142,957,925	17,753	114,966,146
17,000 UNDER 18,000	191,561	3,174,065,898	32,427	48,502,617	125,451	166,507,671	17,475	101,685,551
18,000 UNDER 19,000	198,592	3,510,548,701	31,430	58,348,353	137,081	163,624,948	18,393	119,421,085
19,000 UNDER 20,000	199,708	3,685,272,370	41,313	58,337,984	141,244	174,260,788	16,895	95,010,285
20,000 UNDER 21,000	179,171	3,484,987,634	35,933	49,694,494	134,914	162,121,949	17,212	102,893,126
21,000 UNDER 22,000	168,840	3,451,289,743	32,302	43,964,885	127,237	142,054,212	13,759	81,585,377
22,000 UNDER 23,000	170,190	3,677,438,843	35,272	43,303,066	130,946	137,901,419	14,014	89,276,443
23,000 UNDER 24,000	156,644	3,499,121,929	34,053	49,478,012	123,594	130,979,216	14,951	108,135,069
24,000 UNDER 25,000	142,078	3,296,169,027	25,791	37,681,366	109,073	111,493,736	10,835	[illegible]8,409,387
25,000 UNDER 26,000	134,067	3,217,285,730	32,774	39,929,693	107,270	144,630,961	13,289	97,083,061
26,000 UNDER 27,000	126,854	3,212,681,134	31,829	41,879,253	109,683	130,910,095	8,597	82,303,195
27,000 UNDER 28,000	116,809	3,039,291,130	26,883	39,497,676	98,938	116,959,631	8,924	73,055,572
28,000 UNDER 29,000	105,090	2,783,376,762	28,797	44,787,783	92,293	123,829,845	9,689	69,911,598
29,000 UNDER 30,000	93,633	2,550,142,208	25,579	45,232,332	79,718	113,359,289	8,709	66,910,730
30,000 UNDER 35,000	360,008	10,830,891,711	115,721	176,786,634	326,893	475,727,935	31,936	250,384,978
35,000 UNDER 40,000	210,450	7,115,891,203	85,585	157,555,916	203,960	361,330,341	21,759	184,283,468
40,000 UNDER 50,000	196,080	7,499,637,652	106,290	261,864,019	203,180	532,819,733	19,466	173,522,159
50,000 UNDER 60,000	74,934	3,266,654,728	50,777	198,772,314	86,281	316,451,516	8,227	77,436,507
60,000 UNDER 70,000	37,579	1,871,503,750	28,533	140,216,261	46,035	206,694,287	4,440	42,042,400
70,000 UNDER 80,000	21,994	1,202,385,574	17,778	108,638,475	27,121	148,862,473	2,056	22,188,854
80,000 UNDER 90,000	14,328	895,372,955	12,326	81,735,346	18,413	118,630,189	1,541	15,127,180
90,000 UNDER 100,000	10,518	696,559,156	9,256	80,415,605	13,289	88,731,988	972	9,153,335
100,000 UNDER 200,000	29,786	2,694,499,453	27,357	384,108,845	37,359	362,200,704	2,382	26,503,892
200,000 UNDER 500,000	6,040	971,792,892	6,280	296,502,987	7,604	164,092,100	568	7,173,455
500,000 UNDER 1,000,000	817	233,381,371	900	134,292,586	1,010	46,470,356	82	1,156,053
1,000,000 AND OVER	316	210,952,904	326	160,643,883	366	42,813,434	39	642,453
TOTAL TAXABLE RETURNS	4,877,175	$101,836,261,369	1,121,965	$3,167,818,190	3,449,496	$5,810,340,422	407,026	$2,683,660,938
GRAND TOTAL	8,228,783	$121,554,400,042	1,444,024	$3,515,402,626	4,877,092	$7,466,996,632	738,398	$4,093,263,683

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSIONS				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	2,848	$15,304,594	27,342	$274,553,399	38	$341,595	3,913	$126,571,840
$1 UNDER $1,000	9,934	9,921,847	4,177	10,325,701	281	224,168	788	9,690,018
1,000 UNDER 2,000	12,374	17,873,834	3,402	8,101,464	—	—	456	2,735,194
2,000 UNDER 3,000	16,359	27,549,820	4,468	9,410,931	510	1,892,100	710	3,176,480
3,000 UNDER 4,000	19,551	51,508,575	7,838	20,587,103	1,143	815,312	1,019	3,388,334
4,000 UNDER 5,000	23,201	69,549,352	7,658	17,899,497	1,143	1,712,349	815	2,838,358
5,000 UNDER 6,000	16,558	61,470,611	6,675	22,738,926	1,168	3,465,451	508	1,565,148
6,000 UNDER 7,000	16,354	62,064,493	6,081	22,190,115	787	1,234,233	1,580	8,349,371
7,000 UNDER 8,000	17,278	72,927,938	6,843	21,441,562	510	153,510	1,093	3,262,944
8,000 UNDER 9,000	15,578	84,305,223	5,903	17,090,585	152	277,904	1,065	5,310,200
9,000 UNDER 10,000	15,608	99,782,191	4,852	9,428,400	1,398	4,412,226	784	4,799,901
10,000 AND OVER	97,397	772,455,625	40,139	133,634,921	2,953	13,609,117	6,440	33,856,215
TOTAL NONTAXABLE RETURNS	263,040	$1,344,714,103	125,378	$567,402,604	10,083	$28,137,965	19,171	$205,544,003
TAXABLE RETURNS								
LESS THAN $3,000	403	$3,628,982	311	$16,502,265	—	—	198	$12,192,998
3,000 UNDER 4,000	76	580,459	310	948,685	—	—	26	1,022,008
4,000 UNDER 5,000	26	47,814	939	59,640,816	253	$3,643,453	—	—
5,000 UNDER 6,000	—	—	25	96,075	—	—	—	—
6,000 UNDER 7,000	5,455	22,961,125	2,239	3,331,246	51	132,978	279	756,858
7,000 UNDER 8,000	7,185	37,045,315	2,906	7,099,890	362	389,249	26	244,348
8,000 UNDER 9,000	5,366	23,938,029	1,656	2,021,203	—	—	26	11,388
9,000 UNDER 10,000	4,490	25,258,410	2,061	3,183,728	26	229,190	25	41,875
10,000 UNDER 11,000	4,246	26,818,984	2,839	5,867,990	208	394,290	304	201,775
11,000 UNDER 12,000	4,766	29,100,082	2,954	4,268,390	743	4,252,823	379	585,716
12,000 UNDER 13,000	5,309	40,476,288	2,339	6,262,661	76	363,264	613	967,611
13,000 UNDER 14,000	10,348	61,639,888	5,205	15,845,642	76	434,637	1,092	2,624,334
14,000 UNDER 15,000	10,520	69,221,674	6,945	18,172,865	1,993	15,883,265	1,729	10,906,412
15,000 UNDER 16,000	15,386	123,340,430	5,776	8,138,852	457	889,130	1,608	6,181,589
16,000 UNDER 17,000	14,706	108,514,296	8,505	16,206,104	761	2,176,562	1,079	1,759,668
17,000 UNDER 18,000	14,265	124,587,100	6,971	14,751,554	1,591	6,551,001	864	871,271
18,000 UNDER 19,000	13,348	99,957,350	8,874	15,712,579	1,178	6,740,705	2,508	11,897,950
19,000 UNDER 20,000	18,727	171,955,624	11,936	24,678,719	1,409	11,726,793	965	2,697,384
20,000 UNDER 21,000	19,848	182,857,964	9,880	22,707,972	713	4,190,969	2,417	10,672,787
21,000 UNDER 22,000	15,038	115,157,260	6,708	13,851,958	922	9,346,049	1,815	4,648,496
22,000 UNDER 23,000	16,157	132,979,873	9,341	20,272,002	51	361,322	1,634	18,691,345
23,000 UNDER 24,000	14,799	148,997,164	6,965	16,719,766	973	4,000,842	2,758	7,146,654
24,000 UNDER 25,000	10,963	129,586,733	9,385	17,931,444	1,302	4,391,810	1,392	3,310,770
25,000 UNDER 26,000	12,559	161,593,971	6,687	18,432,182	1,507	16,347,729	2,823	13,410,067
26,000 UNDER 27,000	11,088	124,228,124	4,831	19,532,510	303	1,568,784	2,254	6,242,118
27,000 UNDER 28,000	10,187	129,598,137	7,053	15,670,111	972	8,816,139	930	6,254,818
28,000 UNDER 29,000	12,629	134,021,104	6,042	7,286,527	406	996,586	614	1,798,623
29,000 UNDER 30,000	10,354	165,125,905	5,567	9,623,886	966	13,786,057	577	10,149,749
30,000 UNDER 35,000	45,275	596,435,757	17,204	35,991,263	3,281	25,876,219	5,010	17,383,985
35,000 UNDER 40,000	28,511	489,828,412	11,937	36,186,526	1,827	16,960,267	3,529	14,369,452
40,000 UNDER 50,000	39,705	895,213,710	10,828	65,374,237	2,894	40,532,324	3,780	21,224,390
50,000 UNDER 60,000	20,961	637,249,166	5,683	34,488,698	1,788	36,156,362	2,057	26,078,238
60,000 UNDER 70,000	12,724	485,817,176	3,117	21,606,448	1,177	30,615,131	1,493	16,128,109
70,000 UNDER 80,000	7,475	322,475,706	1,896	21,146,703	637	20,127,579	872	10,821,469
80,000 UNDER 90,000	4,816	236,287,169	1,423	12,228,284	642	17,224,994	677	9,398,716
90,000 UNDER 100,000	3,540	180,371,467	845	10,315,220	449	16,797,183	408	4,891,885
100,000 UNDER 200,000	8,374	595,435,774	3,271	79,094,186	1,461	64,881,421	1,863	41,551,893
200,000 UNDER 500,000	1,558	175,800,622	763	27,599,400	307	25,804,111	484	19,117,595
500,000 UNDER 1,000,000	254	82,445,555	123	9,155,874	55	3,154,316	95	6,536,270
1,000,000 AND OVER	120	126,886,178	31	5,620,832	17	6,471,282	33	5,160,454
TOTAL TAXABLE RETURNS	441,557	$7,217,464,777	202,371	$743,565,293	31,834	$422,214,816	49,236	$327,951,068
GRAND TOTAL	704,597	$8,562,178,880	327,749	$1,310,967,897	41,917	$450,352,781	68,407	$533,495,071

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIPΩ				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	1,125	$4,873,633	5,934	$161,663,859	2,427	$7,367,700	12,170	$79,308,541
$1 UNDER $1,000	1,595	1,506,130	1,474	5,608,342	3,073	1,117,035	3,370	16,366.012
1.000 UNDER 2,000	1,780	2,459,946	2,367	9,306,121	2,853	2,619.198	4,347	18,283,956
2,000 UNDER 3.000	2,642	6,098,383	1,927	9,004,470	7,244	13.990,006	4,238	19,032,831
3,000 UNDER 4,000	2,994	11.299,349	1,422	1.439,194	9,222	13.911,839	5.695	16,969,574
4.000 UNDER 5,000	3.636	11,967,642	1,804	7.376,038	10,112	14,518,405	5,876	15,807,703
5,000 UNDER 6,000	1,100	3,453,833	1.574	5.101,215	12.157	22.253,034	6.049	17,299,625
6,000 UNDER 7,000	2,606	7,798,811	1,932	4,607,167	12,011	22,362,600	5,937	12,036,044
7,000 UNDER 8,000	3,116	13,041,506	1,219	10,888,463	11,197	20,323,756	6,513	21,992,930
8,000 UNDER 9,000	2,387	10,776,519	3,664	10,365,939	9,389	16,881,715	5,244	22,380,830
9,000 UNDER 10,000	2,058	8,511,043	3,168	5,773,313	5,181	10,709,775	8,490	31,475,897
10,000 AND OVER	19,068	112,244,244	19,468	101,769,045	38,512	98,278,958	49,270	209,922,235
TOTAL NONTAXABLE RETURNS	44,107	$194,031,039	45,953	$332,923,216	123,378	$244,334,021	117,199	$480,876,178
TAXABLE RETURNS								
LESS THAN $3,000	547	$1,986,440	210	$29,820,220	826	$6,040,279	792	$14,062,766
3,000 UNDER 4,000	200	382,400	376	960,310	200	266,100	661	1,405,041
4,000 UNDER 5,000	280	67,480	331	1.763,908	—	—	457	2,196,321
5,000 UNDER 6,000	200	1,165,200	151	3,783,910	225	68,850	400	363.000
6,000 UNDER 7,000	943	2,918,072	811	9,247,025	1,299	2,739,665	2,307	17,980,074
7,000 UNDER 8,000	1,757	11,440,486	379	1,627,581	4,013	6,466,895	1,806	4.453.791
8,000 UNDER 9,000	2,296	10,824,539	1,425	11,933,133	4,386	9,171,041	4,247	8,149.367
9,000 UNDER 10,000	1,931	8.926,639	1.727	6,134,679	3,179	8,164.096	3.727	7,504,226
10.000 UNDER 11,000	3.354	19,772,828	1,183	3,943,937	4,378	13,444,253	3.749	11,584,922
11,000 UNDER 12,000	2,090	14,088.167	943	1,123,384	4,313	10,544,909	3.709	7,998,005
12.000 UNDER 13,000	2,511	16,473,831	1,957	4,638,764	4,665	13,942,328	5,006	10,073,736
13.000 UNDER 14,000	2,802	14,062,037	1,530	2,345,023	7,878	19,874,081	6,610	24,747,719
14,000 UNDER 15,000	3.387	12,996,474	2,238	2,782,338	8,292	15.050,972	9,283	34,232,387
15,000 UNDER 16,000	3,693	18,779,770	2,379	6,178,482	10,287	27,731,221	10,526	23,367,700
16,000 UNDER 17,000	2,941	19,405,122	3,125	7,799,030	9,525	20,975,799	13,083	30,300,242
17,000 UNDER 18,000	5,620	38,711,518	2,591	5,789,871	9,868	25,425,990	12,116	26,520,736
18,000 UNDER 19,000	5,036	31,337,136	2,085	3,456,116	9,366	22,900,711	13,422	27,361,871
19,000 UNDER 20.000	5,895	33,765,981	3,663	10,700,850	10,337	23,557,919	17,419	44,394,193
20.000 UNDER 21,000	5,076	40,502,864	4,047	9.304,378	13,302	39,788,170	12,256	30,686,286
21,000 UNDER 22,000	4,159	25,512,315	2,809	7,241,406	9,840	20,692,492	13,034	29,755,096
22,000 UNDER 23,000	4,403	23,132,903	4,996	7,264,673	10,971	26,531,741	13,312	34,418,475
23.000 UNDER 24,000	5,178	49,409,287	3,475	8,397,335	10,546	19.914,798	12,895	38,315,344
24,000 UNDER 25,000	4,430	33,851,044	3,286	5,043,096	8,675	24,627,103	12,618	26,502,975
25,000 UNDER 26.000	4,883	37,879,630	4,020	8,957,223	7,368	20,099,785	13,012	43,458,594
26,000 UNDER 27.000	4,443	27,867,190	5,351	11,443,495	7,707	33,607,569	14,522	38,715,011
27.000 UNDER 28,000	5.641	44,341,403	3,960	13,437,569	5,057	14,020,631	16,367	46,346,527
28,000 UNDER 29,000	5,235	55,714,298	4,118	10,980,818	6,993	22,050,777	9,296	27,144,568
29.000 UNDER 30,000	4,504	45,175,605	4,465	11,527,005	6,073	18,951,689	9,976	31,922,926
30,000 UNDER 35,000	16,223	171,336,627	15,375	62,709.932	28.419	108,838,636	47,170	143,199,109
35,000 UNDER 40,000	13,101	131,172,000	11,510	37,566,208	22,514	82,397,704	32,662	103,488,793
40,000 UNDER 50,000	23,378	299,458,141	20,553	87,974.787	26,286	128,165,939	37,992	144,253,965
50.000 UNDER 60,000	14,873	258,075,816	12,644	81,908,654	15,297	116,414,069	18,391	89,117,962
60,000 UNDER 70,000	10,449	225,458,127	8,603	86,154,424	9,442	82,479,909	11,074	68,075,963
70,000 UNDER 80.000	7,196	200,582,727	5,792	62,942,938	6,093	68,037,326	6,772	39,883 262
80,000 UNDER 90,000	5,634	168,955,632	4,153	42,955,150	5.016	57,039,831	4,058	37,247 122
90,000 UNDER 100,000	4,281	139,697,315	3,077	44,131,038	3,768	48,947,113	3,067	21,400,421
100,000 UNDER 200,000	13,938	588,079,438	9,247	168,230,494	11,645	210,149,509	8,466	81,302,005
200.000 UNDER 500,000	3,158	249,780,049	2.191	104,190,339	2,927	105,949,175	1,653	27,959,337
500,000 UNDER 1,000,000	399	62,563,952	363	44,505,026	409	28,306,058	245	5,974,700
1,000,000 AND OVER	130	45,139,667	162	36,033,117	134	20,003,006	93	5,970,407
TOTAL TAXABLE RETURNS	206,195	$3,180,790,150	161,301	$1,066,987,716	312,019	$1,523,378,139	408,251	$1,411,839,045
GRAND TOTAL	250,302	$3,374,821,189	207,254	$1,399,910,932	435,397	$1,767,712,160	525,450	$1,892,715,223

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS µ				ALL OTHER INCOME SOURCES ζ			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	5,863	$47,155,322	1,138	$1,053,830	3,987	$14,307,245	3,965	$52,943,819
$1 UNDER $1,000	2,280	8,760,579	534	324,793	3,514	2,265,045	380	381,285
1,000 UNDER 2,000	4,381	4,439,620	1,983	1,545,129	7,565	7,471,824	126	229,721
2,000 UNDER 3,000	5,461	6,465,253	1,929	1,508,964	6,611	7,835,609	1,062	10,483,386
3,000 UNDER 4,000	8,317	9,496,965	3,483	2,418,921	12,622	21,479,135	813	1,244,586
4,000 UNDER 5,000	11,405	20,546,762	5,364	4,254,902	12,988	28,283,007	1,554	8,501,770
5,000 UNDER 6,000	9,866	16,044,101	4,234	2,420,248	14,211	28,029,237	1,621	1,769,691
6,000 UNDER 7,000	10,921	16,168,807	4,142	2,985,526	9,133	20,127,432	1,119	1,327,654
7,000 UNDER 8,000	9,011	21,462,878	4,604	3,342,184	9,927	24,110,438	992	2,169,434
8,000 UNDER 9,000	10,265	24,598,932	4,569	3,502,291	7,749	13,955,397	1,577	8,429,121
9,000 UNDER 10,000	9,120	18,119,342	5,474	4,828,126	5,902	14,655,765	1,271	1,545,480
10,000 AND OVER	52,240	167,819,871	23,937	18,018,849	47,964	128,982,396	6,578	30,321,776
TOTAL NONTAXABLE RETURNS	139,130	$361,078,432	61,391	$46,203,763	142,173	$311,552,530	21,058	$119,347,723
TAXABLE RETURNS								
LESS THAN $3,000	1,054	$23,075,897	161	$143,762	940	$2,943,169	163	$3,567,870
3,000 UNDER 4,000	910	3,526,255	125	125,000	100	328,800	26	169,780
4,000 UNDER 5,000	837	10,965,447	126	99,400	280	3,484,600	26	5,269,368
5,000 UNDER 6,000	576	3,473,115	125	25,600	—	—	—	—
6,000 UNDER 7,000	4,987	19,144,834	1,619	1,576,255	4,236	9,118,226	981	1,645,470
7,000 UNDER 8,000	5,361	11,928,908	3,298	1,973,622	4,558	6,645,265	867	1,389,458
8,000 UNDER 9,000	5,539	21,655,754	1,769	1,016,596	5,772	17,363,995	332	352,344
9,000 UNDER 10,000	4,888	17,552,146	3,490	2,676,193	4,417	10,985,231	306	166,180
10,000 UNDER 11,000	7,588	25,366,154	2,865	2,068,469	6,419	10,936,640	657	1,574,434
11,000 UNDER 12,000	8,801	25,700,038	3,213	2,528,032	7,302	17,359,533	668	583,152
12,000 UNDER 13,000	6,392	14,618,551	4,582	3,835,187	7,313	23,498,084	330	201,583
13,000 UNDER 14,000	11,626	41,793,942	4,934	3,759,250	8,880	23,024,845	635	179,520
14,000 UNDER 15,000	13,541	56,559,736	4,485	3,330,255	10,627	23,216,426	405	2,191,867
15,000 UNDER 16,000	12,028	42,527,475	5,419	3,776,974	11,300	36,560,086	428	484,526
16,000 UNDER 17,000	13,591	47,971,368	6,863	5,046,102	9,428	29,065,785	1,604	1,370,460
17,000 UNDER 18,000	14,014	50,857,836	6,969	5,415,188	11,177	31,118,972	790	2,125,453
18,000 UNDER 19,000	16,383	53,299,657	7,809	6,429,164	11,146	28,706,845	710	2,006,263
19,000 UNDER 20,000	20,091	84,195,460	8,297	5,966,502	12,838	39,492,019	1,196	3,309,588
20,000 UNDER 21,000	16,230	67,887,186	9,125	6,779,161	14,081	32,447,365	738	906,948
21,000 UNDER 22,000	14,962	64,389,725	7,468	4,651,972	15,216	37,647,109	858	1,075,550
22,000 UNDER 23,000	17,133	72,624,928	6,949	4,931,360	10,810	24,802,173	1,451	3,543,971
23,000 UNDER 24,000	13,159	45,047,648	7,560	4,725,506	10,486	28,111,321	1,701	1,888,567
24,000 UNDER 25,000	14,018	54,419,544	5,049	3,877,628	12,101	26,483,001	606	406,486
25,000 UNDER 26,000	13,978	42,426,306	7,940	5,569,601	11,272	30,142,211	1,434	1,752,742
26,000 UNDER 27,000	14,108	57,522,029	7,967	5,566,062	8,900	19,845,392	727	1,893,640
27,000 UNDER 28,000	16,592	76,448,230	6,139	4,483,653	8,617	26,781,436	1,291	1,812,258
28,000 UNDER 29,000	13,411	55,260,633	8,310	5,703,559	8,770	21,936,597	1,018	999,777
29,000 UNDER 30,000	15,257	61,927,028	5,063	4,348,818	7,458	22,609,702	866	3,842,572
30,000 UNDER 35,000	58,399	254,493,649	23,977	18,834,439	35,027	106,041,328	4,458	26,275,192
35,000 UNDER 40,000	44,599	275,209,188	19,530	14,677,211	27,922	111,152,409	2,611	3,610,607
40,000 UNDER 50,000	62,868	479,325,697	25,537	18,606,534	34,071	158,511,764	3,424	9,000,282
50,000 UNDER 60,000	32,185	334,930,807	12,912	10,312,920	16,639	93,965,266	2,240	11,445,470
60,000 UNDER 70,000	19,315	248,075,278	7,832	6,591,298	10,026	80,760,400	1,606	10,558,257
70,000 UNDER 80,000	12,249	174,591,951	4,907	3,934,547	5,851	53,291,562	1,159	8,097,518
80,000 UNDER 90,000	8,896	141,634,313	3,065	2,619,529	4,845	47,683,562	885	5,819,145
90,000 UNDER 100,000	6,906	121,699,138	2,334	1,938,930	3,522	32,572,049	588	3,647,270
100,000 UNDER 200,000	20,415	538,500,045	7,040	6,059,278	11,239	150,553,232	1,935	18,424,797
200,000 UNDER 500,000	4,740	310,923,748	1,523	1,385,542	2,794	90,660,976	520	9,502,179
500,000 UNDER 1,000,000	719	146,511,926	190	174,082	487	33,374,926	98	3,576,417
1,000,000 AND OVER	252	159,995,501	79	74,563	176	36,678,440	36	1,868,909
TOTAL TAXABLE RETURNS	568,648	$4,338,057,121	246,645	$185,697,794	377,043	$1,579,950,742	40,374	$156,535,870
GRAND TOTAL	707,778	$4,699,135,553	308,036	$231,901,557	519,216	$1,891,503,272	61,432	$275,883,593

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED RETIREMENT PLAN		INDIVIDUAL RETIREMENT PLAN	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS						
NO ADJ. GROSS INCOME	2,639	$17,701,270	64	$160,000	418	$570,300
$1 UNDER $1,000	2,796	7,524,210	—	—	—	—
1,000 UNDER 2,000	3,362	5,853,358	50	12,550	—	—
2,000 UNDER 3,000	4,952	7,810,297	254	87,122	26	9,100
3,000 UNDER 4,000	7,456	13,780,008	330	114,432	1,373	675,436
4,000 UNDER 5,000	11,040	17,998,446	355	170,130	1,045	720,624
5,000 UNDER 6,000	12,941	18,208,229	280	26,225	1,070	782,463
6,000 UNDER 7,000	10,084	19,358,610	76	34,894	571	350,132
7,000 UNDER 8,000	10,564	24,719,718	356	388,057	1,322	1,209,731
8,000 UNDER 9,000	9,570	13,545,775	1,387	1,223,107	1,373	766,396
9,000 UNDER 10,000	11,396	16,388,976	1,398	852,509	3,934	4,374,464
10,000 AND OVER	62,293	128,754,349	4,525	5,415,133	13,898	14,534,605
TOTAL NONTAXABLE RETURNS	149,093	$291,643,246	9,125	$8,484,159	25,030	$23,993,251
TAXABLE RETURNS						
LESS THAN $3,000	1,314	$4,868,924	—	—	400	$91,700
3,000 UNDER 4,000	800	772,000	—	—	200	204,000
4,000 UNDER 5,000	800	954,100	—	—	100	3,900
5,000 UNDER 6,000	1,025	1,495,375	25	$18,750	100	3,400
6,000 UNDER 7,000	4,796	6,024,836	251	131,307	1,071	948,075
7,000 UNDER 8,000	7,862	10,770,075	437	97,652	1,603	1,162,924
8,000 UNDER 9,000	7,127	16,336,709	587	174,109	1,933	1,438,370
9,000 UNDER 10,000	7,587	12,517,143	75	85,000	1,368	1,405,692
10,000 UNDER 11,000	11,852	17,723,380	306	191,750	2,003	2,374,878
11,000 UNDER 12,000	9,179	17,357,017	205	207,395	2,516	1,870,160
12,000 UNDER 13,000	14,444	21,316,007	431	478,000	2,613	3,579,952
13,000 UNDER 14,000	15,841	35,829,663	718	815,330	3,555	4,197,744
14,000 UNDER 15,000	18,927	26,642,931	1,503	1,812,720	3,053	3,482,205
15,000 UNDER 16,000	16,864	27,243,953	784	1,044,851	4,891	5,800,933
16,000 UNDER 17,000	22,212	35,548,676	755	1,078,169	5,905	6,797,879
17,000 UNDER 18,000	24,916	33,137,020	1,458	1,827,973	6,113	7,097,277
18,000 UNDER 19,000	23,908	36,919,693	1,735	1,429,224	5,544	6,166,527
19,000 UNDER 20,000	24,320	40,232,671	1,645	2,132,596	7,136	8,077,692
20,000 UNDER 21,000	23,331	40,636,540	1,295	2,015,739	6,549	7,602,075
21,000 UNDER 22,000	25,899	33,862,485	1,329	1,848,451	5,862	7,041,439
22,000 UNDER 23,000	27,145	43,874,569	1,729	2,738,484	6,247	8,130,392
23,000 UNDER 24,000	27,677	43,025,328	914	1,500,613	5,042	6,467,001
24,000 UNDER 25,000	23,578	40,629,768	1,246	1,764,069	5,024	7,118,565
25,000 UNDER 26,000	21,300	32,265,450	1,509	2,497,546	7,762	9,913,498
26,000 UNDER 27,000	22,643	33,577,111	954	1,871,012	7,553	8,396,333
27,000 UNDER 28,000	18,512	28,375,445	1,398	2,119,331	4,336	5,422,709
28,000 UNDER 29,000	14,561	27,490,963	1,364	2,182,042	5,560	7,188,688
29,000 UNDER 30,000	16,714	28,913,876	2,494	3,575,479	6,213	7,505,388
30,000 UNDER 35,000	62,958	101,269,723	6,712	11,766,815	27,774	33,766,155
35,000 UNDER 40,000	43,667	91,700,746	6,188	11,826,926	18,226	23,709,559
40,000 UNDER 50,000	45,798	82,902,670	12,346	24,927,574	23,313	31,820,769
50,000 UNDER 60,000	20,940	55,082,501	7,961	17,266,101	11,253	15,576,734
60,000 UNDER 70,000	10,840	33,056,398	5,967	13,698,228	6,236	8,737,323
70,000 UNDER 80,000	6,252	21,983,189	4,185	9,746,896	4,034	5,731,860
80,000 UNDER 90,000	3,939	13,357,030	2,864	6,618,783	2,383	3,345,442
90,000 UNDER 100,000	2,903	10,868,725	2,024	4,600,332	1,542	2,218,144
100,000 UNDER 200,000	7,190	32,092,727	5,645	13,211,257	4,067	5,864,170
200,000 UNDER 500,000	1,133	7,166,123	845	1,976,704	661	956,835
500,000 UNDER 1,000,000	137	1,294,744	100	237,877	72	104,706
1,000,000 AND OVER	48	1,927,923	25	55,844	22	32,100
TOTAL TAXABLE RETURNS	640,939	$1,151,094,257	80,009	$149,620,929	210,635	$261,361,193
GRAND TOTAL	790,032	$1,442,737,503	89,134	$158,105,088	235,665	$285,354,444

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS θ	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	172	$317,740	851	$96,947	251	$3,475,750	5,603	$29,356,184
$1 UNDER $1,000	281	975,600	635	79,913	255	765,000	5,924	16,685,563
1,000 UNDER 2,000	510	1,248,735	816	277,404	—	—	7,586	22,006,477
2,000 UNDER 3,000	509	369,738	938	911,762	254	228,600	11,795	23,223,747
3,000 UNDER 4,000	1,071	1,035,885	1,806	582,074	634	1,734,240	17,545	31,431,683
4,000 UNDER 5,000	1,883	2,004,727	2,192	446,418	1,093	2,289,586	27,013	38,934,709
5,000 UNDER 6,000	2,674	4,135,318	2,061	1,797,361	356	1,074,984	30,265	43,786,096
6,000 UNDER 7,000	3,466	2,964,479	1,121	66,537	611	345,512	20,554	35,854,828
7,000 UNDER 8,000	1,756	2,766,191	1,147	170,344	1,017	1,279,839	21,156	40,667,651
8,000 UNDER 9,000	2,803	4,845,319	2,649	866,419	790	1,801,695	24,752	32,794,522
9,000 UNDER 10,000	1,475	3,665,615	2,109	745,443	381	1,205,804	25,273	38,641,831
10,000 AND OVER	16,290	27,691,107	5,912	1,584,558	3,886	12,377,392	120,621	223,015,714
TOTAL NONTAXABLE RETURNS	32,890	$52,020,454	22,237	$7,625,180	9,528	$26,578,402	318,087	$576,399,005
TAXABLE RETURNS								
LESS THAN $3,000	—	—	*	$616	37	$173,896	1,552	$5,135,136
3,000 UNDER 4,000	—	—	—	—	—	—	1,000	976,000
4,000 UNDER 5,000	—	—	—	—	—	—	900	1,058,000
5,000 UNDER 6,000	—	—	—	—	—	—	1,425	1,817,525
6,000 UNDER 7,000	1,530	$1,064,115	177	156,849	634	797,800	11,472	12,415,017
7,000 UNDER 8,000	1,299	672,953	965	486,189	536	1,213,470	13,546	16,623,988
8,000 UNDER 9,000	789	284,575	687	80,712	494	641,700	13,500	21,685,811
9,000 UNDER 10,000	561	232,169	586	299,314	749	1,456,016	11,566	17,340,834
10,000 UNDER 11,000	2,497	3,042,026	1,478	459,839	892	1,187,605	19,261	27,674,993
11,000 UNDER 12,000	1,727	1,145,437	973	126,560	552	849,197	14,644	23,190,287
12,000 UNDER 13,000	1,837	1,077,869	2,025	538,523	1,196	2,430,608	23,431	31,999,808
13,000 UNDER 14,000	2,376	1,526,097	1,830	333,956	1,321	4,197,420	26,261	50,206,775
14,000 UNDER 15,000	2,911	2,726,537	1,243	228,734	1,502	6,348,712	29,656	44,374,300
15,000 UNDER 16,000	2,471	3,159,860	1,344	263,694	1,474	3,612,754	30,652	45,467,869
16,000 UNDER 17,000	3,338	5,006,936	1,526	197,984	1,964	4,372,324	37,649	56,865,037
17,000 UNDER 18,000	4,859	6,029,175	2,771	809,133	1,316	3,831,130	38,816	55,741,049
18,000 UNDER 19,000	3,663	5,683,652	1,756	255,220	3,126	5,789,619	36,535	58,164,601
19,000 UNDER 20,000	3,463	4,556,123	1,301	188,031	1,654	3,598,863	37,060	61,534,486
20,000 UNDER 21,000	3,488	3,673,956	943	97,866	1,987	6,732,020	34,691	62,685,771
21,000 UNDER 22,000	3,638	5,802,254	962	363,987	2,013	6,815,430	37,477	58,064,804
22,000 UNDER 23,000	3,818	3,127,727	2,048	423,215	4,466	10,524,918	42,129	69,941,925
23,000 UNDER 24,000	3,363	8,370,827	2,242	848,414	1,550	3,979,359	37,626	64,855,042
24,000 UNDER 25,000	3,197	5,785,484	835	634,442	1,824	3,638,481	32,178	59,570,809
25,000 UNDER 26,000	3,512	11,311,720	2,030	332,582	1,371	3,462,600	33,114	60,190,646
26,000 UNDER 27,000	3,718	7,644,014	1,771	285,584	1,560	3,488,596	32,807	55,578,090
27,000 UNDER 28,000	3,399	12,844,894	1,548	274,859	1,736	8,496,605	28,309	58,298,280
28,000 UNDER 29,000	2,216	5,425,699	2,009	355,603	1,759	6,108,409	24,765	49,212,904
29,000 UNDER 30,000	1,174	1,390,274	1,139	347,518	1,379	5,844,512	25,796	47,857,047
30,000 UNDER 35,000	6,373	12,806,333	6,128	1,830,579	4,466	18,763,857	100,805	183,552,940
35,000 UNDER 40,000	5,632	15,802,626	3,841	1,134,230	3,929	14,058,489	70,522	159,665,638
40,000 UNDER 50,000	3,523	12,754,829	4,856	1,379,281	7,605	36,397,809	79,580	190,430,232
50,000 UNDER 60,000	1,629	6,669,767	1,954	482,186	2,986	17,404,589	37,409	112,836,128
60,000 UNDER 70,000	786	2,804,068	1,354	549,495	2,050	14,958,456	21,615	74,024,658
70,000 UNDER 80,000	458	2,056,021	827	273,815	1,235	10,828,684	13,252	50,646,605
80,000 UNDER 90,000	121	678,834	434	156,117	979	9,499,526	8,453	33,804,732
90,000 UNDER 100,000	170	1,257,398	384	226,258	536	5,710,697	5,915	21,949,054
100,000 UNDER 200,000	270	768,151	929	781,411	1,976	22,381,334	15,873	75,340,010
200,000 UNDER 500,000	30	164,805	184	107,604	460	8,290,953	2,643	18,714,120
500,000 UNDER 1,000,000	*	7,066	14	23,912	83	3,292,745	326	4,966,050
1,000,000 AND OVER	*	8,755	*	794	36	1,562,537	106	3,587,953
TOTAL TAXABLE RETURNS	83,840	$157,363,026	55,099	$15,335,106	63,483	$262,821,720	1,034,317	$2,051,044,954
GRAND TOTAL	116,730	$209,383,480	77,336	$22,960,286	73,011	$289,400,122	1,352,404	$2,627,443,959

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	188,930	$239,280,000	8,535	$71,049,073	7,325	$12,957,224	7,600	$9,743,379
$1 UNDER $1,000	216,215	236,734,000	3,830	19,822,710	2,465	4,891,914	2,845	1,654,485
1,000 UNDER 2,000	380,419	418,045,650	5,514	19,200,579	4,434	5,338,434	3,921	2,678,671
2,000 UNDER 3,000	433,137	498,770,000	9,734	44,166,024	8,119	16,923,354	6,408	4,232,352
3,000 UNDER 4,000	440,114	532,031,000	13,563	44,010,550	11,186	12,156,986	8,927	4,939,241
4,000 UNDER 5,000	413,787	534,062,300	20,040	75,601,092	16,102	21,552,605	13,895	8,070,838
5,000 UNDER 6,000	368,626	488,916,000	33,294	111,246,496	27,282	28,400,342	25,555	13,388,120
6,000 UNDER 7,000	224,427	369,469,000	40,610	144,241,774	34,640	41,780,060	28,299	15,738,884
7,000 UNDER 8,000	151,970	298,384,000	47,575	205,529,057	39,292	51,143,760	36,235	22,836,696
8,000 UNDER 9,000	151,755	300,090,000	41,355	189,216,391	33,080	38,505,757	34,407	21,006,067
9,000 UNDER 10,000	131,158	259,209,000	45,003	202,736,584	37,150	43,395,954	35,492	21,514,945
10,000 AND OVER	320,430	638,378,000	408,367	2,813,511,778	326,575	418,080,582	360,567	264,695,975
TOTAL NONTAXABLE RETURNS	3,420,968	$4,813,368,950	677,470	$3,940,382,108	547,650	$695,176,972	564,231	$390,499,653
TAXABLE RETURNS								
LESS THAN $3,000	9,610	$1,764,050	1,222	$4,828,631	751	$320,092	475	$302,093
3,000 UNDER 4,000	4,485	1,266,000	901	989,155	775	148,150	276	100,543
4,000 UNDER 5,000	5,626	2,251,000	1,390	13,115,445	810	422,399	837	666,293
5,000 UNDER 6,000	6,925	3,562,000	776	2,126,789	525	122,400	351	219,876
6,000 UNDER 7,000	161,508	158,770,000	4,031	15,123,481	1,546	559,653	2,100	959,372
7,000 UNDER 8,000	200,824	199,463,000	12,626	21,635,077	9,024	4,512,749	5,863	2,618,126
8,000 UNDER 9,000	176,021	174,874,000	21,919	45,531,595	16,774	9,533,622	13,731	5,717,336
9,000 UNDER 10,000	148,340	147,471,000	26,034	60,917,539	19,173	11,067,739	14,838	6,591,334
10,000 UNDER 11,000	138,770	137,910,400	34,698	90,269,740	24,242	13,922,698	21,090	9,465,082
11,000 UNDER 12,000	109,457	116,659,000	38,844	103,906,378	26,177	13,215,362	22,502	9,866,353
12,000 UNDER 13,000	132,126	175,461,000	37,598	108,122,058	26,616	14,048,928	22,339	11,372,761
13,000 UNDER 14,000	155,455	232,701,000	51,297	160,868,122	34,527	19,025,840	33,886	17,481,704
14,000 UNDER 15,000	146,456	229,148,000	70,340	223,118,031	49,885	26,317,064	45,687	20,484,706
15,000 UNDER 16,000	125,150	204,313,000	88,642	313,867,589	61,520	36,875,392	65,922	32,838,461
16,000 UNDER 17,000	109,446	173,172,000	105,617	396,467,065	73,253	39,568,509	80,288	42,083,068
17,000 UNDER 18,000	89,245	147,439,000	119,760	489,155,117	84,740	50,744,449	94,999	48,253,604
18,000 UNDER 19,000	93,668	156,509,000	120,940	527,732,651	84,455	52,540,564	99,021	57,450,567
19,000 UNDER 20,000	76,121	126,193,000	140,514	649,437,220	100,656	57,991,666	115,081	66,753,180
20,000 UNDER 21,000	54,492	95,537,000	141,621	670,046,082	102,060	56,332,731	122,592	72,274,333
21,000 UNDER 22,000	47,623	82,645,000	132,521	652,491,973	90,768	55,577,439	114,758	69,051,492
22,000 UNDER 23,000	39,644	70,481,000	141,253	738,396,460	102,532	61,595,410	120,535	77,993,594
23,000 UNDER 24,000	31,412	59,256,000	136,411	718,793,603	90,495	55,089,828	121,692	79,440,345
24,000 UNDER 25,000	25,673	47,511,000	124,716	688,256,528	85,988	54,494,722	110,740	72,832,862
25,000 UNDER 26,000	26,259	48,815,000	117,203	670,029,633	83,060	51,116,131	103,971	74,402,855
26,000 UNDER 27,000	19,381	35,366,000	116,171	648,174,122	76,627	40,307,010	105,091	76,537,978
27,000 UNDER 28,000	17,361	32,740,000	107,119	645,533,261	76,869	39,093,687	96,736	71,279,648
28,000 UNDER 29,000	13,757	25,410,000	98,810	587,214,035	69,308	36,360,274	90,902	70,256,889
29,000 UNDER 30,000	11,688	20,965,000	89,499	552,126,482	62,649	37,903,421	81,720	61,050,011
30,000 UNDER 35,000	37,543	72,098,000	349,776	2,253,443,416	245,611	127,478,759	325,972	266,714,096
35,000 UNDER 40,000	14,392	26,622,000	215,382	1,546,710,393	150,912	86,857,933	201,389	192,929,929
40,000 UNDER 50,000	12,384	22,932,000	212,287	1,814,324,786	144,513	84,302,253	197,595	227,258,224
50,000 UNDER 60,000	4,363	8,015,300	87,003	856,274,664	57,225	42,201,603	82,293	108,106,268
60,000 UNDER 70,000	2,116	3,845,200	46,365	520,770,985	29,008	23,924,755	44,145	65,558,671
70,000 UNDER 80,000	1,130	2,043,000	27,340	343,938,171	16,578	12,694,387	26,013	41,155,793
80,000 UNDER 90,000	903	1,660,800	18,397	249,501,682	10,611	8,378,654	17,552	30,579,584
90,000 UNDER 100,000	485	920,000	13,309	198,838,332	7,237	7,345,402	12,593	22,248,950
100,000 UNDER 200,000	1,276	2,281,400	37,528	726,720,871	18,417	20,344,894	35,389	76,065,962
200,000 UNDER 500,000	171	313,230	7,658	284,460,429	3,514	5,939,336	7,271	22,666,528
500,000 UNDER 1,000,000	*	26,920	1,025	95,946,320	466	1,134,268	976	4,980,635
1,000,000 AND OVER	*	2,000	373	95,446,489	150	597,177	353	2,628,287
TOTAL TAXABLE RETURNS	2,251,306	$3,048,462,300	3,098,966	$18,784,650,400	2,140,047	$1,260,057,850	2,659,569	$2,119,237,893
GRAND TOTAL	5,672,274	$7,861,831,250	3,776,436	$22,725,032,508	2,687,697	$1,955,234,822	3,223,800	$2,509,737,546

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		GAS TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	117	$165,920	6,465	$491,408	6,223	$2,710,808	4,340	$549,366
$1 UNDER $1,000	126	10,894	3,301	330,844	3,580	627,036	1,977	211,246
1,000 UNDER 2,000	—	—	4,150	327,024	4,605	1,149,189	3,570	264,979
2,000 UNDER 3,000	1,018	304,095	5,822	461,094	9,000	1,504,840	4,408	250,595
3,000 UNDER 4,000	50	3,575	11,461	920,671	12,553	2,999,558	9,364	514,048
4,000 UNDER 5,000	635	75,687	14,884	991,741	18,416	4,026,003	12,784	739,912
5,000 UNDER 6,000	1,139	160,080	28,618	2,065,681	32,103	8,535,733	25,531	1,621,675
6,000 UNDER 7,000	1,956	287,621	33,719	2,749,551	38,682	7,803,301	30,194	1,639,593
7,000 UNDER 8,000	736	136,840	41,315	3,657,861	45,265	12,360,861	35,062	2,356,420
8,000 UNDER 9,000	2,668	480,425	36,197	3,248,092	40,111	10,914,616	31,532	1,994,107
9,000 UNDER 10,000	839	460,769	40,775	3,757,666	43,271	11,928,128	35,452	2,420,124
10,000 AND OVER	15,962	5,911,441	391,726	44,604,176	402,000	160,001,765	358,815	30,994,481
TOTAL NONTAXABLE RETURNS	25,246	$7,997,347	618,433	$63,605,809	655,809	$224,561,843	553,029	$43,556,546
TAXABLE RETURNS								
LESS THAN $3,000	*	$1,181	678	$34,014	867	$301,845	203	$37,386
3,000 UNDER 4,000	—	—	776	19,847	801	101,989	476	26,920
4,000 UNDER 5,000	—	—	1,390	91,102	1,390	472,694	1,012	244,494
5,000 UNDER 6,000	—	—	376	22,350	476	90,464	226	22,622
6,000 UNDER 7,000	255	17,850	3,346	233,358	3,801	908,425	3,276	287,734
7,000 UNDER 8,000	383	15,311	10,635	637,355	11,580	2,556,764	8,375	412,105
8,000 UNDER 9,000	562	262,949	17,668	1,408,164	21,027	4,600,566	16,126	807,050
9,000 UNDER 10,000	327	34,181	22,587	1,789,333	25,828	5,756,879	20,476	927,659
10,000 UNDER 11,000	1,167	185,501	30,025	2,729,927	33,846	8,921,986	26,921	1,462,244
11,000 UNDER 12,000	639	275,270	34,724	2,942,222	37,467	11,072,316	31,660	1,831,016
12,000 UNDER 13,000	1,162	517,515	32,538	2,978,426	35,548	10,040,566	30,558	1,765,663
13,000 UNDER 14,000	890	262,732	48,082	4,269,571	50,666	15,309,539	41,227	2,230,302
14,000 UNDER 15,000	1,734	273,288	66,702	6,772,734	68,867	21,807,336	63,178	4,006,998
15,000 UNDER 16,000	980	120,369	85,227	9,145,763	87,268	29,689,694	75,604	5,677,875
16,000 UNDER 17,000	1,523	230,544	103,339	11,599,674	104,677	37,851,513	95,268	7,126,728
17,000 UNDER 18,000	3,206	938,236	114,577	13,117,745	117,830	43,527,988	109,200	8,117,480
18,000 UNDER 19,000	4,310	837,551	117,710	13,560,551	119,387	47,880,671	110,685	9,111,945
19,000 UNDER 20,000	1,724	351,992	137,445	16,059,765	139,473	55,611,345	127,204	10,392,254
20,000 UNDER 21,000	4,698	721,159	138,248	17,215,864	140,430	60,337,835	130,349	10,709,333
21,000 UNDER 22,000	6,964	2,576,457	130,209	16,249,834	130,996	58,769,046	123,227	10,889,431
22,000 UNDER 23,000	4,041	2,110,371	137,715	18,000,048	139,335	64,377,145	130,843	11,856,141
23,000 UNDER 24,000	3,687	1,731,154	133,563	17,262,295	135,013	61,453,235	126,076	10,439,453
24,000 UNDER 25,000	3,548	992,872	122,496	16,379,781	123,673	57,275,331	115,136	10,250,889
25,000 UNDER 26,000	4,180	941,215	114,505	14,322,519	116,873	56,441,982	106,182	10,317,614
26,000 UNDER 27,000	3,140	383,891	114,549	15,297,522	115,205	58,121,534	109,760	10,540,276
27,000 UNDER 28,000	5,227	2,152,301	105,420	14,478,676	106,284	55,364,256	98,059	9,741,837
28,000 UNDER 29,000	5,037	1,119,786	97,034	13,213,063	98,658	51,843,346	92,324	9,122,999
29,000 UNDER 30,000	1,956	459,378	88,200	12,021,669	89,143	46,663,849	84,131	8,322,680
30,000 UNDER 35,000	13,950	3,367,153	341,896	47,094,773	347,008	197,946,227	327,344	35,281,555
35,000 UNDER 40,000	10,019	2,829,540	208,433	29,315,137	214,024	130,540,895	198,633	21,350,391
40,000 UNDER 50,000	9,819	3,658,739	203,871	27,024,046	210,047	147,714,824	189,799	22,296,307
50,000 UNDER 60,000	5,273	2,319,033	82,462	9,808,376	86,664	66,367,999	74,208	8,730,661
60,000 UNDER 70,000	3,116	1,823,617	43,774	4,815,550	46,154	38,301,568	38,164	4,700,396
70,000 UNDER 80,000	1,852	1,029,920	25,508	2,732,345	27,270	24,998,860	22,152	2,909,615
80,000 UNDER 90,000	1,288	761,463	17,055	1,789,067	18,314	17,490,426	14,312	1,932,988
90,000 UNDER 100,000	949	748,207	12,221	1,247,057	13,237	13,652,610	10,537	1,422,785
100,000 UNDER 200,000	2,920	3,449,982	33,684	3,480,297	37,231	42,084,903	27,667	4,506,923
200,000 UNDER 500,000	604	1,250,701	6,672	698,982	7,609	11,533,487	5,387	1,138,106
500,000 UNDER 1,000,000	77	323,535	881	106,315	1,012	2,500,497	709	220,054
1,000,000 AND OVER	*	508,432	304	43,177	369	1,609,267	245	104,129
TOTAL TAXABLE RETURNS	111,234	$39,583,376	2,986,525	$370,008,294	3,065,348	$1,561,896,702	2,786,919	$261,273,038
GRAND TOTAL	136,480	$47,580,723	3,604,958	$433,614,103	3,721,157	$1,786,458,545	3,339,948	$304,829,584

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES ¶		CASH CONTRIBUTION		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	752	$564,656	8,201	$14,225,537	4,692	$4,252,854	2,034	$457,832
$1 UNDER $1,000	—	—	3,680	2,834,505	1,909	317,967	361	32,045
1,000 UNDER 2,000	634	23,323	5,259	4,443,186	3,291	620,489	1,090	158,357
2,000 UNDER 3,000	100	3,500	9,355	6,756,476	6,862	1,764,576	1,644	1,541,535
3,000 UNDER 4,000	734	400,837	13,263	9,777,930	10,881	3,044,580	2,353	316,653
4,000 UNDER 5,000	1,574	352,106	19,306	14,256,287	16,187	4,051,477	6,252	634,413
5,000 UNDER 6,000	1,063	332,092	32,784	26,103,386	26,578	8,629,809	7,365	912,745
6,000 UNDER 7,000	2,383	315,296	39,950	28,534,246	34,261	12,745,546	11,824	1,894,018
7,000 UNDER 8,000	2,264	886,344	46,611	42,235,022	39,429	12,919,292	13,246	1,998,469
8,000 UNDER 9,000	3,384	575,397	41,101	38,218,704	32,847	14,948,229	10,653	1,155,747
9,000 UNDER 10,000	3,756	1,130,514	44,724	41,212,146	39,824	14,702,342	12,637	2,183,013
10,000 AND OVER	31,228	8,852,872	406,804	515,060,710	371,174	194,582,379	131,475	26,284,566
TOTAL NONTAXABLE RETURNS	47,872	$13,436,937	671,038	$743,658,135	587,935	$272,579,540	200,984	$37,569,393
TAXABLE RETURNS								
LESS THAN $3,000	228	$33,104	1,120	$709,623	854	$1,084,158	137	$103,365
3,000 UNDER 4,000	—	—	901	249,299	701	231,468	525	24,150
4,000 UNDER 5,000	—	—	1,390	1,474,583	557	241,146	226	101,900
5,000 UNDER 6,000	100	40,300	776	395,612	276	53,368	26	42,432
6,000 UNDER 7,000	1,071	57,895	3,827	2,465,134	2,531	732,813	505	30,550
7,000 UNDER 8,000	306	38,706	12,450	6,278,367	11,002	4,414,258	1,902	191,883
8,000 UNDER 9,000	760	277,708	21,664	13,073,773	17,859	4,289,991	5,975	1,175,089
9,000 UNDER 10,000	529	239,455	25,979	15,338,841	22,715	7,722,496	7,341	2,015,049
10,000 UNDER 11,000	1,401	149,044	34,175	22,913,784	29,864	8,721,784	9,166	1,024 574
11,000 UNDER 12,000	2,310	259,031	38,818	26,246,208	32,175	9,874,669	10,517	1,879,660
12,000 UNDER 13,000	1,503	570,537	37,598	27,245,468	29,515	10,475,092	11,047	2,180,682
13,000 UNDER 14,000	2,503	243,796	50,891	39,797,644	45,581	15,320,603	12,606	1,737,467
14,000 UNDER 15,000	4,287	1,117,445	69,933	54,462,507	60,701	21,673,166	20,617	2,394,916
15,000 UNDER 16,000	5,285	1,104,970	88,360	78,577,132	78,758	27,115,900	24,669	3,140,203
16,000 UNDER 17,000	11,626	1,637,723	105,617	100,529,250	94,441	32,820,863	35,601	4,180,023
17,000 UNDER 18,000	8,561	2,040,731	119,609	115,995,834	103,090	38,586,364	38,920	5,468,390
18,000 UNDER 19,000	10,505	2,426,174	120,911	131,267,459	108,843	44,002,140	38,857	5,489,354
19,000 UNDER 20,000	10,062	1,296,815	140,258	150,465,351	126,583	52,485,674	42,520	15,223,623
20,000 UNDER 21,000	10,602	1,913,185	141,295	163,171,709	130,911	55,480,835	54,548	8,353,650
21,000 UNDER 22,000	11,598	1,892,455	132,421	159,428,715	123,044	49,502,944	50,455	8,537,538
22,000 UNDER 23,000	14,630	2,814,056	140,973	177,151,355	128,219	56,491,258	51,303	8,160,515
23,000 UNDER 24,000	10,363	1,517,473	136,411	171,843,955	128,243	62,807,470	57,020	10,456,416
24,000 UNDER 25,000	10,543	2,515,280	124,716	160,247,015	115,457	51,793,240	49,539	8,103,271
25,000 UNDER 26,000	11,208	1,841,999	117,203	158,263,184	111,113	59,371,092	43,500	7,255,285
26,000 UNDER 27,000	10,116	1,744,826	116,171	162,626,027	111,050	51,851,499	48,828	9,448,766
27,000 UNDER 28,000	9,199	1,772,503	107,119	154,789,221	102,398	55,288,173	40,864	8,979,434
28,000 UNDER 29,000	10,771	1,537,190	98,710	147,093,273	92,501	56,483,144	46,515	7,125,040
29,000 UNDER 30,000	7,763	2,664,009	89,473	131,186,596	85,417	46,708,343	41,073	8,047,109
30,000 UNDER 35,000	31,906	7,832,911	349,478	558,236,715	336,222	197,457,573	150,548	32,078,871
35,000 UNDER 40,000	17,652	3,793,686	215,357	380,759,578	206,617	132,662,682	102,359	20,211,371
40,000 UNDER 50,000	18,968	5,651,401	212,287	433,603,541	204,121	160,658,942	92,441	26,847,915
50,000 UNDER 60,000	7,462	1,878,974	86,993	197,211,311	83,636	89,255,318	38,593	16,392,077
60,000 UNDER 70,000	3,794	951,868	46,315	116,151,670	44,586	58,140,523	19,947	10,683,789
70,000 UNDER 80,000	2,179	498,065	27,320	73,324,598	26,374	41,081,647	11,808	11,313,242
80,000 UNDER 90,000	1,511	495,395	18,366	53,048,923	17,616	31,655,451	7,492	10,336,765
90,000 UNDER 100,000	1,129	730,206	13,309	40,049,815	12,862	24,599,242	5,610	10,807,918
100,000 UNDER 200,000	2,945	1,659,286	37,458	131,247,353	36,179	108,958,546	14,928	43,443,822
200,000 UNDER 500,000	713	545,462	7,649	37,833,266	7,398	53,516,601	3,107	45,454,639
500,000 UNDER 1,000,000	108	139,294	1,021	8,270,330	994	20,436,038	502	30,479,461
1,000,000 AND OVER	45	144,138	371	5,037,430	365	20,467,527	191	59,515,702
TOTAL TAXABLE RETURNS	256,242	$56,067,146	3,094,693	$4,408,066,449	2,871,369	$1,764,519,041	1,192,878	$448,937,906
GRAND TOTAL	304,114	$69,504,083	3,765,731	$5,151,724,584	3,459,304	$2,037,098,581	1,393,862	$486,507,299

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		TOTAL CONTRIBUTIONS ν		MORTGAGE INTEREST	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	354	$1,087,542	4,739	$5,798,228	4,738	—	7,344	$22,483,186
$1 UNDER $1,000	—	—	457	199,529	1,909	$150,483	2,771	8,068,883
1,000 UNDER 2,000	—	—	356	386,104	3,646	392,742	2,837	4,487,458
2,000 UNDER 3,000	125	469,100	931	2,102,659	7,371	1,672,552	4,607	12,451,725
3,000 UNDER 4,000	—	—	1,167	583,180	10,906	2,778,053	6,765	11,055,482
4,000 UNDER 5,000	255	615,825	586	560,392	16,795	4,741,323	11,960	20,850,567
5,000 UNDER 6,000	26	31,928	1,447	993,141	26,704	8,581,341	17,830	27,618,386
6,000 UNDER 7,000	355	4,382,980	1,387	5,664,863	34,516	13,357,681	22,709	39,053,129
7,000 UNDER 8,000	101	51,414	1,554	1,057,185	40,194	13,911,990	28,951	60,380,660
8,000 UNDER 9,000	26	1,424,332	2,266	3,972,791	34,219	13,555,517	29,533	63,728,973
9,000 UNDER 10,000	764	493,346	1,042	1,002,577	40,685	16,376,124	33,020	61,572,366
10,000 AND OVER	3,402	6,372,807	8,171	20,368,099	376,772	206,871,653	339,026	946,903,410
TOTAL NONTAXABLE RETURNS	5,408	$14,929,274	24,603	$42,688,748	598,455	$282,389,459	507,353	$1,278,654,225
TAXABLE RETURNS								
LESS THAN $3,000	133	$1,358,157	203	$2,446,825	854	$100,855	449	$1,062,489
3,000 UNDER 4,000	25	354,825	25	477,650	701	132,793	151	265,947
4,000 UNDER 5,000	26	39,572	126	29,128	657	353,490	531	1,211,579
5,000 UNDER 6,000	—	—	26	46,410	276	49,390	151	189,948
6,000 UNDER 7,000	125	293,750	125	419,475	2,556	637,638	1,644	6,693,485
7,000 UNDER 8,000	—	—	280	72,484	11,027	4,533,657	2,692	1,302,684
8,000 UNDER 9,000	361	666,075	385	649,620	18,451	5,481,535	8,749	7,855,071
9,000 UNDER 10,000	410	2,101,420	1,123	3,374,135	23,120	8,464,830	11,458	12,730,355
10,000 UNDER 11,000	50	555,125	179	757,432	30,857	9,544,051	16,764	21,862,879
11,000 UNDER 12,000	50	497,775	127	703,221	32,932	11,548,833	19,389	26,418,297
12,000 UNDER 13,000	151	1,857,793	1,042	2,370,226	31,420	12,143,341	19,715	27,715,006
13,000 UNDER 14,000	50	221,450	762	822,854	46,522	16,456,666	28,490	43,699,715
14,000 UNDER 15,000	304	548,375	178	965,386	62,302	24,151,071	30,843	59,785,850
15,000 UNDER 16,000	355	828,837	956	1,439,551	80,731	29,645,389	59,093	87,361,431
16,000 UNDER 17,000	100	163,750	631	1,778,209	97,992	35,386,427	72,171	121,447,225
17,000 UNDER 18,000	250	682,450	812	1,733,415	107,936	43,003,789	84,921	154,309,390
18,000 UNDER 19,000	637	2,771,777	515	3,356,778	110,423	48,906,493	89,401	167,019,364
19,000 UNDER 20,000	585	1,316,107	586	8,713,418	129,179	60,311,986	106,723	210,768,134
20,000 UNDER 21,000	383	1,287,475	204	1,666,596	133,469	63,455,364	114,574	225,014,473
21,000 UNDER 22,000	534	276,695	50	138,875	126,397	58,178,302	106,873	220,667,766
22,000 UNDER 23,000	131	2,352,020	458	3,022,586	130,866	63,981,207	114,771	255,389,883
23,000 UNDER 24,000	559	851,025	953	970,404	130,373	73,144,507	113,791	246,200,413
24,000 UNDER 25,000	76	351,646	291	2,279,487	117,442	57,973,670	103,715	238,987,144
25,000 UNDER 26,000	77	1,492,304	662	1,692,883	113,304	66,425,798	96,444	239,451,035
26,000 UNDER 27,000	25	2,401,075	152	3,556,556	112,401	60,144,784	98,900	228,158,445
27,000 UNDER 28,000	51	20,972	585	463,218	104,203	63,825,361	88,715	227,554,523
28,000 UNDER 29,000	634	794,000	432	719,388	94,230	63,682,796	85,750	204,839,065
29,000 UNDER 30,000	330	5,282,156	129	5,312,056	86,741	54,725,552	77,114	197,619,361
30,000 UNDER 35,000	639	2,633,322	893	6,905,802	340,172	225,263,964	303,036	804,038,748
35,000 UNDER 40,000	1,039	4,577,438	625	6,067,507	209,158	151,383,984	182,336	542,128,184
40,000 UNDER 50,000	814	11,351,997	1,245	22,540,368	206,335	176,318,486	177,181	631,722,803
50,000 UNDER 60,000	444	7,012,043	633	19,755,566	84,333	101,903,872	71,596	284,414,320
60,000 UNDER 70,000	323	19,397,252	469	21,330,565	44,901	66,890,999	37,053	163,048,508
70,000 UNDER 80,000	287	3,470,015	371	7,404,456	26,567	48,460,418	21,235	100,227,540
80,000 UNDER 90,000	154	5,827,487	250	10,490,799	17,772	37,320,904	14,044	71,139,866
90,000 UNDER 100,000	189	8,369,150	269	13,684,045	12,952	30,092,265	9,910	51,741,966
100,000 UNDER 200,000	927	52,994,147	1,105	71,461,923	36,343	133,934,592	26,893	162,134,386
200,000 UNDER 500,000	414	45,510,649	555	65,286,715	7,440	79,195,174	4,649	35,712,471
500,000 UNDER 1,000,000	123	28,056,718	147	41,891,623	1,001	37,080,594	563	6,118,315
1,000,000 AND OVER	80	58,046,779	78	86,597,683	367	51,432,325	171	3,040,400
TOTAL TAXABLE RETURNS	11,845	$276,613,603	18,637	$414,395,318	2,924,703	$2,075,675,232	2,410,649	$6,091,148,464
GRAND TOTAL	17,253	$291,542,877	43,240	$457,084,066	3,523,158	$2,358,064,691	2,918,002	$7,369,802,689

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST Ψ		CASUALTY LOSS		ALL OTHER DEDUCTIONS ω	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	5,848	$16,148,421	8,102	$38,631,607	249	$1,146,570	5,300	$4,088,135
$1 UNDER $1,000	2,845	2,687,156	3,126	10,756,039	379	82,016	2,078	1,108,513
1,000 UNDER 2,000	4,099	3,698,001	4,505	8,185,459	280	149,000	3,111	641,810
2,000 UNDER 3,000	6,177	4,319,610	7,218	16,771,335	581	102,125	7,399	1,940,436
3,000 UNDER 4,000	7,694	3,516,722	9,934	14,572,204	735	2,579,730	9,252	2,146,435
4,000 UNDER 5,000	13,793	7,895,595	16,535	28,746,162	1,016	1,040,355	16,530	5,264,640
5,000 UNDER 6,000	20,428	13,312,185	24,647	40,930,571	2,158	965,363	24,311	6,265,774
6,000 UNDER 7,000	23,481	13,370,524	31,590	52,423,653	2,418	2,242,011	30,747	5,904,911
7,000 UNDER 8,000	34,018	23,301,194	39,049	83,681,854	3,024	3,392,921	41,664	11,153,611
8,000 UNDER 9,000	28,945	23,354,003	36,191	87,082,976	3,508	3,143,685	32,611	8,710,796
9,000 UNDER 10,000	35,554	27,883,905	40,379	89,456,271	5,632	3,944,094	36,037	8,402,302
10,000 AND OVER	355,469	417,124,005	387,020	1,364,027,415	54,499	134,288,308	359,276	175,186,332
TOTAL NONTAXABLE RETURNS	538,351	$556,611,321	608,296	$1,835,265,546	74,479	$153,076,178	568,316	$230,823,695
TAXABLE RETURNS								
LESS THAN $3,000	568	$2,256,426	695	$3,318,915	22	$30,976	1,031	$348,196
3,000 UNDER 4,000	751	135,496	751	401,443	—	—	377	57,470
4,000 UNDER 5,000	1,265	8,149,438	1,290	9,361,017	—	—	1,010	1,503,956
5,000 UNDER 6,000	626	967,884	651	1,157,832	100	171,300	551	230,255
6,000 UNDER 7,000	3,246	4,357,149	3,600	11,050,634	—	—	2,328	410,422
7,000 UNDER 8,000	5,493	1,854,494	6,915	3,157,178	1,171	643,745	10,363	2,509,381
8,000 UNDER 9,000	12,083	4,214,943	14,974	12,070,014	1,501	988,285	17,635	4,384,676
9,000 UNDER 10,000	16,119	6,725,805	19,695	19,456,160	1,755	1,141,059	21,902	5,449,346
10,000 UNDER 11,000	23,936	11,624,212	28,497	33,437,091	3,386	1,886,006	31,268	8,516,110
11,000 UNDER 12,000	30,137	14,501,004	34,102	40,919,301	3,756	1,701,978	33,755	10,274,221
12,000 UNDER 13,000	25,821	14,212,700	31,337	41,927,706	3,553	1,574,432	32,158	11,182,589
13,000 UNDER 14,000	38,646	21,974,980	44,060	65,674,695	6,563	3,895,744	46,835	16,017,582
14,000 UNDER 15,000	55,298	30,729,701	63,261	90,515,551	6,662	5,687,501	61,747	21,984,414
15,000 UNDER 16,000	70,080	42,541,231	80,463	129,902,662	7,780	6,944,179	82,702	31,923,469
16,000 UNDER 17,000	90,754	60,953,647	100,288	182,400,872	9,585	4,674,943	95,453	33,907,162
17,000 UNDER 18,000	103,758	74,058,641	112,360	228,368,031	12,197	7,509,554	109,550	43,533,587
18,000 UNDER 19,000	102,608	76,968,242	113,798	243,987,606	14,354	8,043,671	112,261	42,936,959
19,000 UNDER 20,000	123,490	101,291,601	133,581	312,059,735	12,134	9,589,714	132,923	59,018,793
20,000 UNDER 21,000	126,523	99,123,064	135,716	324,137,537	14,709	8,599,510	132,613	54,299,307
21,000 UNDER 22,000	116,353	95,353,155	126,811	316,020,921	12,582	8,709,159	128,477	54,577,717
22,000 UNDER 23,000	124,979	111,194,165	136,121	366,584,048	17,216	8,451,490	135,554	60,632,950
23,000 UNDER 24,000	120,225	106,674,662	130,459	352,875,075	15,450	6,883,494	129,671	58,956,770
24,000 UNDER 25,000	112,647	115,077,138	120,735	354,064,282	14,102	8,534,024	117,073	52,942,852
25,000 UNDER 26,000	105,492	93,883,125	112,890	333,334,160	9,842	7,935,209	110,491	52,950,509
26,000 UNDER 27,000	102,473	99,443,544	111,900	327,601,989	11,356	9,009,212	110,071	48,485,100
27,000 UNDER 28,000	95,322	99,482,608	103,393	327,037,131	12,765	8,222,621	102,460	52,565,546
28,000 UNDER 29,000	87,946	85,497,967	95,514	290,337,032	9,949	6,777,271	95,277	42,963,487
29,000 UNDER 30,000	79,584	80,935,768	85,953	278,555,129	9,296	5,486,979	86,513	44,268,755
30,000 UNDER 35,000	313,138	334,537,968	336,628	1,138,576,716	42,752	27,645,286	341,335	176,242,156
35,000 UNDER 40,000	187,561	230,088,236	206,623	772,216,420	30,307	29,842,135	216,338	125,650,792
40,000 UNDER 50,000	183,336	313,682,404	201,270	945,405,207	24,522	28,924,072	204,297	145,771,486
50,000 UNDER 60,000	72,179	143,398,228	80,766	427,812,548	10,964	15,749,282	87,507	71,396,302
60,000 UNDER 70,000	37,880	97,686,638	42,400	260,735,146	5,382	9,228,164	47,277	43,840,392
70,000 UNDER 80,000	22,645	70,723,535	25,030	170,951,075	3,411	7,910,542	28,463	30,597,225
80,000 UNDER 90,000	14,706	51,901,919	16,633	123,091,785	2,059	3,808,096	19,711	23,845,421
90,000 UNDER 100,000	10,778	46,570,977	11,975	98,312,943	1,999	3,967,194	14,445	19,070,833
100,000 UNDER 200,000	30,282	180,571,375	33,729	342,755,761	4,769	16,405,301	41,510	82,033,476
200,000 UNDER 500,000	5,982	77,900,177	6,623	113,612,648	1,076	6,479,747	9,417	41,400,486
500,000 UNDER 1,000,000	830	23,454,592	897	29,572,907	161	1,495,792	1,394	18,392,495
1,000,000 AND OVER	306	18,631,378	325	21,671,778	64	1,379,847	498	15,327,966
TOTAL TAXABLE RETURNS	2,655,846	$3,053,330,217	2,913,209	$9,144,478,681	339,252	$285,927,514	2,954,241	$1,610,450,611
GRAND TOTAL	3,194,197	$3,609,941,538	3,521,505	$10,979,744,227	413,731	$439,003,692	3,522,557	$1,841,274,306

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDITS Φ		DEPENDENT CREDITS		INCOME AVERAGING		RETIREMENT CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	197,465	$25,379,800	51,713	$413,704	—	—	—	—
$1 UNDER $1,000	220,095	24,180,200	36,308	248,432	—	—	—	—
1,000 UNDER 2,000	385,933	42,406,065	65,038	445,125	—	—	—	—
2,000 UNDER 3,000	442,871	51,052,500	86,163	640,123	—	—	—	—
3,000 UNDER 4,000	453,677	54,931,500	124,208	936,864	—	—	—	—
4,000 UNDER 5,000	433,827	56,154,330	159,543	1,235,040	—	—	—	—
5,000 UNDER 6,000	401,920	53,245,300	179,049	1,400,200	—	—	—	—
6,000 UNDER 7,000	265,037	42,747,100	205,699	1,618,992	508	$11,684	3,205	$50,664
7,000 UNDER 8,000	199,545	37,230,000	203,060	1,606,432	405	15,204	2,281	120,240
8,000 UNDER 9,000	193,110	36,908,200	204,365	1,617,752	100	10,300	3,132	219,105
9,000 UNDER 10,000	176,161	34,361,200	192,886	1,532,024	534	10,653	2,506	337,610
10,000 AND OVER	728,797	143,668,700	1,055,886	8,407,992	12,187	1,349,814	9,674	1,672,171
TOTAL NONTAXABLE RETURNS	4,098,438	$602,264,895	2,563,918	$20,102,685	13,734	$1,397,655	20,798	$2,399,790
TAXABLE RETURNS								
LESS THAN $3,000	10,832	$244,205	6,078	$6,608	—	—	—	—
3,000 UNDER 4,000	5,386	160,400	1,529	2,256	—	—	—	—
4,000 UNDER 5,000	7,016	388,500	1,960	6,472	—	—	—	—
5,000 UNDER 6,000	7,701	389,400	2,852	5,480	—	—	—	—
6,000 UNDER 7,000	165,589	16,254,300	11,483	76,472	—	—	—	—
7,000 UNDER 8,000	213,450	21,147,000	30,464	224,360	764	$26,750	426	$5,305
8,000 UNDER 9,000	197,940	19,640,300	21,103	157,048	305	23,630	1,228	36,760
9,000 UNDER 10,000	174,374	17,303,600	18,967	135,168	968	79,218	810	27,536
10,000 UNDER 11,000	173,468	17,230,340	20,754	152,880	2,157	165,910	1,147	158,386
11,000 UNDER 12,000	148,301	15,534,700	20,831	143,312	2,656	317,564	623	56,507
12,000 UNDER 13,000	169,724	21,690,600	44,945	333,608	2,456	272,854	893	16,803
13,000 UNDER 14,000	206,752	29,742,000	101,185	791,888	3,678	308,032	355	67,784
14,000 UNDER 15,000	216,796	33,143,400	152,517	1,205,048	5,798	618,963	710	54,904
15,000 UNDER 16,000	213,792	34,467,500	166,274	1,318,320	6,414	798,731	252	77,025
16,000 UNDER 17,000	215,063	34,518,300	176,924	1,404,584	5,277	482,431	580	67,795
17,000 UNDER 18,000	209,005	34,745,400	187,352	1,488,600	8,797	1,038,039	277	55,067
18,000 UNDER 19,000	214,608	36,843,100	212,321	1,691,176	11,310	1,246,492	456	144,324
19,000 UNDER 20,000	216,635	36,823,044	203,554	1,620,640	11,099	1,493,808	507	163,169
20,000 UNDER 21,000	196,113	34,937,700	219,031	1,743,152	11,093	1,367,563	504	95,106
21,000 UNDER 22,000	180,144	32,437,000	206,044	1,642,576	13,281	1,565,121	458	68,996
22,000 UNDER 23,000	180,897	33,190,100	219,746	1,752,712	11,267	1,500,362	354	75,189
23,000 UNDER 24,000	167,823	31,377,800	226,779	1,809,784	12,559	1,706,520	587	190,082
24,000 UNDER 25,000	150,389	28,039,600	202,154	1,612,632	10,860	945,185	535	186,309
25,000 UNDER 26,000	143,462	27,165,160	172,363	1,374,427	10,573	1,697,184	227	96,187
26,000 UNDER 27,000	135,552	25,501,700	179,673	1,430,056	11,261	943,822	582	115,268
27,000 UNDER 28,000	124,480	23,630,300	161,796	1,288,664	13,591	1,963,940	703	291,227
28,000 UNDER 29,000	112,567	21,466,600	147,274	1,176,160	12,441	1,314,026	424	149,795
29,000 UNDER 30,000	101,187	19,345,800	137,043	1,092,736	11,728	1,283,003	253	103,920
30,000 UNDER 35,000	387,319	74,963,500	503,446	4,018,208	49,729	6,564,661	882	343,369
35,000 UNDER 40,000	229,774	44,491,100	302,579	2,413,472	41,016	7,732,448	546	197,591
40,000 UNDER 50,000	224,671	43,391,300	286,038	2,292,112	45,365	12,133,011	408	172,851
50,000 UNDER 60,000	91,366	17,486,420	119,359	952,478	15,863	7,502,280	102	32,823
60,000 UNDER 70,000	48,481	9,273,180	64,859	517,823	6,554	4,333,645	81	26,343
70,000 UNDER 80,000	28,470	5,441,240	38,951	310,717	2,742	2,236,199	42	15,067
80,000 UNDER 90,000	19,300	3,678,280	26,869	214,431	1,535	1,487,074	*	5,630
90,000 UNDER 100,000	13,794	2,641,240	19,283	153,824	1,004	1,074,739	20	4,880
100,000 UNDER 200,000	38,804	7,407,070	54,326	433,521	2,137	3,303,309	20	4,560
200,000 UNDER 500,000	7,829	1,475,419	9,283	74,046	239	562,854	*	565
500,000 UNDER 1,000,000	1,044	192,801	1,204	9,609	14	21,219	—	—
1,000,000 AND OVER	374	69,345	412	3,292	6	12,395	—	—
TOTAL TAXABLE RETURNS	5,350,272	$857,918,744	4,680,205	$37,085,352	346,537	$68,203,437	15,009	$3,107,123
GRAND TOTAL	9,448,710	$1,460,183,639	7,244,123	$57,188,037	360,271	$69,601,142	35,807	$5,506,913

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	SOLAR CREDIT [3]		CHILD CARE CREDIT		PREFERENCE TAX	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS						
NO ADJ. GROSS INCOME	—	—	—	—	—	—
$1 UNDER $1,000	—	—	—	—	—	—
1,000 UNDER 2,000	—	—	—	—	—	—
2,000 UNDER 3,000	—	—	—	—	—	—
3,000 UNDER 4,000	—	—	—	—	—	—
4,000 UNDER 5,000	—	—	—	—	—	—
5,000 UNDER 6,000	—	—	100	$100	—	—
6,000 UNDER 7,000	—	—	—	—	—	—
7,000 UNDER 8,000	—	—	—	—	—	—
8,000 UNDER 9,000	25	$100	—	—	—	—
9,000 UNDER 10,000	—	—	—	—	—	—
10,000 AND OVER	5,645	2,208,688	12,672	322,012	—	—
TOTAL NONTAXABLE RETURNS	5,670	$2,208,788	12,772	$322,112	—	—
TAXABLE RETURNS						
LESS THAN $3,000	—	—	—	—	766	$997,368
3,000 UNDER 4,000	—	—	—	—	386	88,537
4,000 UNDER 5,000	—	—	—	—	916	289,805
5,000 UNDER 6,000	—	—	—	—	176	126,998
6,000 UNDER 7,000	—	—	255	$4,845	891	126,192
7,000 UNDER 8,000	—	—	354	4,310	77	15,788
8,000 UNDER 9,000	—	—	—	—	661	177,046
9,000 UNDER 10,000	—	—	125	3,650	304	44,829
10,000 UNDER 11,000	280	$11,620	355	3,405	879	27,328
11,000 UNDER 12,000	—	—	355	6,160	1,832	55,135
12,000 UNDER 13,000	—	—	4,147	137,742	153	56,333
13,000 UNDER 14,000	—	—	6,495	160,526	1,835	76,081
14,000 UNDER 15,000	254	4,572	7,428	262,426	1,927	119,602
15,000 UNDER 16,000	255	5,355	7,302	215,327	1,044	119,932
16,000 UNDER 17,000	—	—	9,799	227,604	1,291	107,195
17,000 UNDER 18,000	254	10,160	9,472	149,810	1,405	252,847
18,000 UNDER 19,000	1,018	97,206	6,883	72,226	1,681	128,806
19,000 UNDER 20,000	—	—	8,713	43,606	1,432	77,811
20,000 UNDER 21,000	77	5,856	—	—	2,086	328,950
21,000 UNDER 22,000	684	75,504	—	—	1,175	187,715
22,000 UNDER 23,000	585	53,330	—	—	2,368	855,127
23,000 UNDER 24,000	561	78,228	—	—	1,328	193,151
24,000 UNDER 25,000	—	—	—	—	1,844	110,808
25,000 UNDER 26,000	124	18,791	—	—	1,274	94,955
26,000 UNDER 27,000	550	210,018	—	—	1,402	153,365
27,000 UNDER 28,000	25	6,075	—	—	2,236	281,121
28,000 UNDER 29,000	279	106,793	—	—	1,342	202,192
29,000 UNDER 30,000	584	49,615	—	—	1,575	419,432
30,000 UNDER 35,000	2,345	454,882	—	—	5,994	842,705
35,000 UNDER 40,000	1,625	937,543	—	—	6,922	1,607,128
40,000 UNDER 50,000	2,902	1,409,992	—	—	12,962	2,364,169
50,000 UNDER 60,000	1,218	676,985	—	—	9,861	3,747,253
60,000 UNDER 70,000	780	668,216	—	—	7,482	3,711,026
70,000 UNDER 80,000	566	494,413	—	—	4,872	3,081,713
80,000 UNDER 90,000	286	203,513	—	—	3,785	2,996,910
90,000 UNDER 100,000	300	429,300	—	—	3,071	2,468,324
100,000 UNDER 200,000	701	901,281	—	—	11,961	15,486,388
200,000 UNDER 500,000	132	195,381	—	—	3,641	13,855,988
500,000 UNDER 1,000,000	18	23,712	—	—	663	7,639,006
1,000,000 AND OVER	6	11,411	—	—	253	8,623,057
TOTAL TAXABLE RETURNS	16,409	$7,139,752	62,183	$1,291,637	105,753	$72,138,116
GRAND TOTAL	22,079	$9,348,540	74,955	$1,613,749	105,753	$72,138,116

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	12,141	$4,229,255	3,366	$1,961,327	767	$60,606	139,123	$5,050,223
$1 UNDER $1,000	128,004	2,326,317	1,352	348,846	443	29,123	77,076	2,808,655
1,000 UNDER 2,000	289,315	6,420,883	1,552	458,948	622	12,406	135,842	4,900,124
2,000 UNDER 3,000	343,223	11,426,319	1,536	325,290	1,650	45,494	178,816	6,520,164
3,000 UNDER 4,000	339,592	16,865,493	2,820	541,580	1,046	20,627	202,087	7,358,259
4,000 UNDER 5,000	315,290	21,490,114	2,785	502,959	100	4,600	213,159	7,762,287
5,000 UNDER 6,000	298,926	25,878,475	4,588	966,138	1,144	22,566	208,514	7,629,348
6,000 UNDER 7,000	185,461	18,856,775	4,439	737,505	506	15,939	141,742	5,186,277
7,000 UNDER 8,000	139,112	16,554,658	4,044	842,466	532	47,085	101,819	3,738,607
8,000 UNDER 9,000	137,528	17,548,601	5,507	973,090	506	23,023	102,973	3,782,336
9,000 UNDER 10,000	134,324	19,458,723	6,652	1,474,457	568	4,037	95,034	3,500,315
10,000 AND OVER	577,789	149,540,424	51,882	15,299,764	32,164	878,383	243,684	8,957,557
TOTAL NONTAXABLE RETURNS	2,900,705	$310,596,037	90,523	$24,432,370	40,048	$1,163,889	1,839,869	$67,194,152
TAXABLE RETURNS								
LESS THAN $3,000	7,784	$1,265,479	403	$2,287,156	12	$570	363	$10,931
3,000 UNDER 4,000	4,126	564,712	201	45,325	—	—	1,010	22,370
4,000 UNDER 5,000	6,033	2,180,248	303	590,575	253	57,684	1,200	19,100
5,000 UNDER 6,000	6,751	1,404,098	201	198,775	—	—	1,425	32,925
6,000 UNDER 7,000	143,746	20,745,845	3,444	829,427	—	—	89,442	3,272,322
7,000 UNDER 8,000	184,221	30,994,653	7,210	1,231,619	425	23,354	130,400	4,777,159
8,000 UNDER 9,000	172,055	36,103,676	11,072	1,989,831	506	8,602	116,433	4,256,762
9,000 UNDER 10,000	156,492	40,964,088	12,949	2,560,120	1,513	43,479	111,685	4,092,568
10,000 UNDER 11,000	152,944	47,860,099	13,103	3,128,957	2,156	30,421	112,714	4,145,400
11,000 UNDER 12,000	131,079	47,909,430	12,794	3,599,857	7,104	78,717	91,809	3,363,298
12,000 UNDER 13,000	152,357	60,455,121	13,469	4,141,532	10,296	155,165	114,463	4,217,091
13,000 UNDER 14,000	182,074	75,292,630	16,604	5,395,969	14,100	291,637	128,378	4,737,914
14,000 UNDER 15,000	193,883	84,624,043	18,469	5,791,292	15,429	404,233	125,596	4,634,172
15,000 UNDER 16,000	189,588	89,173,209	19,401	6,609,597	16,993	468,755	112,607	4,150,930
16,000 UNDER 17,000	196,053	101,267,777	18,035	6,703,406	13,015	323,692	103,488	3,811,423
17,000 UNDER 18,000	187,864	98,368,641	21,180	8,768,169	15,860	538,204	93,644	3,438,719
18,000 UNDER 19,000	192,377	114,322,942	18,162	7,711,952	17,480	600,308	85,790	3,162,100
19,000 UNDER 20,000	196,092	126,242,326	20,744	9,559,092	19,088	626,121	71,781	2,648,137
20,000 UNDER 21,000	176,731	111,534,661	19,466	9,855,632	14,412	607,688	57,662	2,129,725
21,000 UNDER 22,000	166,054	114,243,713	17,200	8,896,653	17,817	762,949	51,069	1,885,853
22,000 UNDER 23,000	167,973	120,378,862	17,483	9,387,795	14,136	596,504	46,667	1,718,291
23,000 UNDER 24,000	154,441	113,429,966	17,398	10,941,301	15,130	608,903	35,861	1,311,122
24,000 UNDER 25,000	139,866	108,678,036	15,768	9,797,807	13,500	578,719	33,441	1,231,494
25,000 UNDER 26,000	131,652	111,011,734	15,735	10,221,931	14,407	695,803	29,084	1,074,908
26,000 UNDER 27,000	125,063	111,983,247	15,731	10,935,114	12,258	577,662	22,598	830,024
27,000 UNDER 28,000	116,363	103,658,763	14,516	9,400,775	9,522	495,370	20,819	767,509
28,000 UNDER 29,000	102,858	97,378,430	15,208	11,213,955	6,827	312,635	18,225	672,030
29,000 UNDER 30,000	92,402	91,597,477	14,975	11,702,481	6,677	276,698	16,862	616,553
30,000 UNDER 35,000	353,881	402,439,037	63,419	57,176,350	24,646	1,582,868	53,022	1,956,147
35,000 UNDER 40,000	205,497	293,758,903	49,903	54,582,191	15,021	1,124,806	25,297	918,578
40,000 UNDER 50,000	191,308	342,337,377	63,891	94,108,924	14,316	943,680	21,667	792,205
50,000 UNDER 60,000	70,742	165,840,796	38,771	84,153,537	7,117	581,717	6,449	236,995
60,000 UNDER 70,000	34,879	102,563,483	23,748	68,203,828	3,541	339,984	2,937	107,608
70,000 UNDER 80,000	20,037	69,707,863	15,279	55,162,944	2,077	200,386	1,579	58,423
80,000 UNDER 90,000	13,178	53,970,147	10,999	47,100,446	1,823	197,337	1,015	37,366
90,000 UNDER 100,000	9,283	43,385,791	8,198	40,893,321	1,270	134,820	653	24,011
100,000 UNDER 200,000	26,909	179,275,449	25,263	189,610,975	4,768	646,516	2,130	78,630
200,000 UNDER 500,000	5,320	72,152,650	5,925	115,601,376	1,420	235,069	337	12,341
500,000 UNDER 1,000,000	737	18,201,070	919	47,826,598	263	45,405	37	1,369
1,000,000 AND OVER	273	17,347,742	331	58,115,069	122	25,668	10	370
TOTAL TAXABLE RETURNS	4,760,966	$3,824,614,214	677,870	$1,086,031,654	335,300	$15,222,129	1,939,649	$71,254,873
GRAND TOTAL	7,661,671	$4,135,210,251	768,393	$1,110,464,024	375,348	$16,386,018	3,779,518	$138,449,025

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT NEXT YEAR'S TAYES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	—	—	151,646	$11,303,008	150,811	$10,674,217	1,054	$628,791
$1 UNDER $1,000	—	—	172,154	5,549,052	171,084	5,443,481	1,120	105,571
1,000 UNDER 2,000	—	—	341,517	11,872,379	340,622	11,673,811	1,199	198,568
2,000 UNDER 3,000	—	—	401,722	18,409,467	401,083	18,315,251	741	94,216
3,000 UNDER 4,000	—	—	403,097	24,868,171	401,751	24,726,537	1,523	141,634
4,000 UNDER 5,000	—	—	381,469	29,838,098	380,449	29,724,432	1,199	113,666
5,000 UNDER 6,000	—	—	350,541	34,570,188	349,472	34,314,200	1,422	255,988
6,000 UNDER 7,000	—	—	222,845	24,835,364	222,224	24,660,026	808	175,338
7,000 UNDER 8,000	—	—	166,145	21,207,257	165,356	20,907,230	1,292	300,027
8,000 UNDER 9,000	—	—	163,929	22,348,075	162,498	22,000,453	1,788	347,622
9,000 UNDER 10,000	—	—	152,268	24,458,094	150,345	23,714,443	2,532	743,651
10,000 AND OVER	—	—	644,602	174,765,353	632,870	170,575,471	17,087	4,189,882
TOTAL NONTAXABLE RETURNS	—	—	3,551,935	$404,024,506	3,528,565	$396,729,552	31,765	$7,294,954
TAXABLE RETURNS								
LESS THAN $3,000	2,658	$279,426	7,774	$2,778,749	7,712	$2,677,074	165	$101,675
3,000 UNDER 4,000	1,111	44,305	4,275	514,175	4,150	498,675	125	15,500
4,000 UNDER 5,000	1,060	25,900	5,956	2,471,802	5,905	2,176,511	51	295,291
5,000 UNDER 6,000	800	38,400	6,901	1,296,650	6,875	1,277,800	26	18,850
6,000 UNDER 7,000	9,510	147,338	155,823	22,205,543	155,433	22,109,284	744	96,259
7,000 UNDER 8,000	21,364	615,044	191,960	27,489,992	189,942	27,131,608	3,539	358,384
8,000 UNDER 9,000	20,620	1,292,280	177,041	25,560,625	172,999	25,091,146	4,953	469,479
9,000 UNDER 10,000	14,163	1,006,139	160,009	25,130,128	155,120	24,437,497	5,709	692,631
10,000 UNDER 11,000	23,739	2,190,121	149,502	25,268,645	144,892	24,580,774	5,756	687,871
11,000 UNDER 12,000	19,068	2,087,193	128,975	23,775,996	124,794	23,099,570	4,946	676,426
12,000 UNDER 13,000	17,666	2,204,128	151,523	33,307,759	147,468	32,675,945	5,125	631,814
13,000 UNDER 14,000	24,886	3,067,451	181,737	43,059,028	177,170	42,048,941	6,558	1,010,087
14,000 UNDER 15,000	24,561	3,175,095	192,087	47,258,970	187,303	46,281,196	7,189	977,774
15,000 UNDER 16,000	24,673	3,684,654	189,068	50,916,395	183,308	49,680,851	7,751	1,235,544
16,000 UNDER 17,000	24,099	3,888,801	190,939	50,306,814	184,348	48,978,488	8,242	1,328,326
17,000 UNDER 18,000	31,051	5,530,716	177,851	50,142,995	171,180	48,554,257	8,921	1,588,738
18,000 UNDER 19,000	32,175	6,017,399	182,102	56,540,189	177,015	55,375,970	6,839	1,164,219
19,000 UNDER 20,000	32,972	7,436,978	183,587	59,563,759	177,159	57,812,472	9,057	1,751,287
20,000 UNDER 21,000	31,855	6,899,801	163,896	52,815,776	158,007	51,235,849	7,852	1,579,927
21,000 UNDER 22,000	21,933	4,283,245	158,110	50,175,133	152,437	48,700,797	7,516	1,474,336
22,000 UNDER 23,000	26,467	5,268,420	154,125	52,256,646	149,256	50,750,931	7,035	1,505,715
23,000 UNDER 24,000	29,564	5,614,299	137,920	49,415,469	133,329	47,618,480	6,121	1,796,989
24,000 UNDER 25,000	2[illegible]20	5,987,828	125,899	43,362,706	121,323	41,903,449	5,671	1,459,257
25,000 UNDER 26,000	25,768	5,986,815	117,415	44,356,302	112,874	42,801,323	5,851	1,554,979
26,000 UNDER 27,000	28,085	5,548,680	107,035	39,620,476	102,916	38,042,860	5,773	1,577,616
27,000 UNDER 28,000	28,960	6,651,285	95,468	34,862,801	91,600	33,615,529	5,122	1,247,272
28,000 UNDER 29,000	29,114	7,286,903	82,798	30,412,401	78,907	29,008,055	5,249	1,404,346
29,000 UNDER 30,000	27,029	8,812,908	74,108	29,488,141	70,498	27,976,783	4,815	1,511,358
30,000 UNDER 35,000	127,855	37,623,077	259,157	112,254,814	243,466	105,532,262	20,358	6,722,552
35,000 UNDER 40,000	89,358	39,180,247	139,729	73,764,647	128,774	67,513,366	14,115	6,251,281
40,000 UNDER 50,000	113,049	73,005,052	111,472	71,945,759	96,639	62,069,416	19,115	9,876,343
50,000 UNDER 60,000	50,596	52,730,077	40,527	35,176,772	32,043	27,808,755	10,680	7,368,017
60,000 UNDER 70,000	28,822	41,356,487	19,580	22,280,716	14,378	16,752,506	6,405	5,528,210
70,000 UNDER 80,000	16,410	29,101,237	12,020	14,359,965	8,441	10,238,990	4,301	4,120,975
80,000 UNDER 90,000	11,555	25,125,890	7,696	10,736,132	5,151	7,237,907	3,053	3,498,225
90,000 UNDER 100,000	8,358	19,641,559	5,426	8,977,571	3,820	6,146,800	1,991	2,830,771
100,000 UNDER 200,000	23,593	84,583,464	15,025	34,489,015	9,364	21,565,322	6,911	12,923,693
200,000 UNDER 500,000	4,482	34,585,078	3,291	16,024,782	1,687	7,708,952	1,965	8,315,830
500,000 UNDER 1,000,000	561	9,734,346	476	4,809,396	207	2,081,964	318	2,727,432
1,000,000 AND OVER	177	8,071,493	194	3,989,378	74	1,075,018	134	2,914,360
TOTAL TAXABLE RETURNS	1,073,887	$559,859,609	4,268,477	$1,383,163,012	4,087,964	$1,281,873,373	236,047	$101,289,639
GRAND TOTAL	1,073,887	$559,859,609	7,820,412	$1,787,187,518	7,616,529	$1,678,602,925	267,812	$108,584,593

FOOTNOTES FOLLOW THIS SECTION

Table 4B †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Single Returns – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS π
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	136,935	-$99,743,904	$150,239,627	—	—	$13,702,804	—
$1 UNDER $1,000	177,523	104,743,486	172,157,509	$3,987,700	$37,000	17,023,512	—
1,000 UNDER 2,000	310,257	471,029,374	303,037,589	171,031,072	1,603,009	29,945,078	—
2,000 UNDER 3,000	344,706	857,878,746	358,350,772	513,573,096	5,088,103	33,906,980	—
3,000 UNDER 4,000	330,941	1,154,627,389	339,608,049	817,351,984	9,437,992	32,892,260	—
4,000 UNDER 5,000	286,000	1,287,705,955	307,647,308	984,970,755	13,908,889	28,611,416	—
5,000 UNDER 6,000	256,200	1,404,717,799	292,561,348	1,115,275,282	18,858,319	25,793,796	—
6,000 UNDER 7,000	94,381	589,501,298	139,782,720	451,398,050	8,275,735	9,679,684	—
7,000 UNDER 8,000	21,960	164,248,596	84,341,278	85,244,058	1,522,330	2,358,894	—
8,000 UNDER 9,000	13,226	111,472,433	55,917,798	58,012,010	1,142,460	1,561,365	—
9,000 UNDER 10,000	6,588	62,312,987	25,934,475	36,798,072	867,477	1,010,859	—
10,000 AND OVER	14,827	195,117,020	148,043,251	59,880,823	1,377,285	2,050,836	—
TOTAL NONTAXABLE RETURNS	1,993,544	$6,303,611,179	$2,377,621,724	$4,297,522,902	$62,118,598	$198,543,484	—
TAXABLE RETURNS							
LESS THAN $3,000	6,372	$6,124,835	$1,383,246	$11,091,425	$122,735	$113,009	$293,874
3,000 UNDER 4,000	3,435	11,793,180	1,390,700	10,402,480	135,850	115,304	72,125
4,000 UNDER 5,000	5,005	22,354,147	8,325,429	18,810,316	292,922	222,284	108,641
5,000 UNDER 6,000	5,600	30,720,500	3,344,100	27,376,400	499,900	292,688	207,100
6,000 UNDER 7,000	159,371	1,055,392,310	161,036,116	894,356,194	18,310,231	15,816,045	2,588,159
7,000 UNDER 8,000	205,544	1,541,215,073	212,833,008	1,328,382,065	30,508,658	20,662,252	9,846,338
8,000 UNDER 9,000	192,963	1,642,284,151	214,668,052	1,427,616,099	36,963,287	19,363,197	17,620,508
9,000 UNDER 10,000	164,133	1,556,287,507	195,990,044	1,360,297,463	38,951,212	16,512,241	22,440,571
10,000 UNDER 11,000	164,726	1,728,241,811	213,448,626	1,514,793,185	47,822,866	16,826,425	31,006,707
11,000 UNDER 12,000	132,888	1,525,529,492	191,263,778	1,334,265,714	45,723,372	13,640,756	32,138,945
12,000 UNDER 13,000	115,567	1,443,670,344	175,294,875	1,268,375,469	47,180,246	11,883,367	35,313,499
13,000 UNDER 14,000	111,063	1,498,009,745	188,846,941	1,309,249,879	52,356,114	11,522,827	40,893,915
14,000 UNDER 15,000	96,861	1,403,063,366	178,100,963	1,224,966,198	52,381,146	10,297,690	42,192,912
15,000 UNDER 16,000	78,440	1,217,174,527	165,474,430	1,051,700,097	47,588,960	8,741,531	38,922,897
16,000 UNDER 17,000	79,804	1,316,019,424	166,660,305	1,149,359,119	55,480,008	8,417,575	47,148,068
17,000 UNDER 18,000	65,927	1,153,603,988	171,896,210	982,245,303	49,340,574	7,290,789	42,103,403
18,000 UNDER 19,000	57,200	1,057,719,442	141,474,028	916,245,414	49,117,546	6,678,691	42,531,471
19,000 UNDER 20,000	61,329	1,195,569,230	171,649,446	1,023,919,784	56,983,651	7,141,897	49,882,220
20,000 UNDER 21,000	40,430	828,161,806	127,446,423	700,715,383	40,235,120	4,810,108	35,687,735
21,000 UNDER 22,000	33,687	723,405,794	102,635,911	620,769,883	37,546,185	4,016,585	33,578,457
22,000 UNDER 23,000	26,966	606,790,268	84,975,182	521,815,086	32,723,497	3,435,075	29,319,921
23,000 UNDER 24,000	20,568	482,211,013	75,401,846	406,809,167	25,867,894	3,027,729	23,010,906
24,000 UNDER 25,000	19,124	467,158,037	70,569,843	396,588,194	26,034,349	2,436,716	23,650,885
25,000 UNDER 26,000	14,457	368,793,083	50,143,173	318,649,910	21,763,619	1,916,391	19,870,402
26,000 UNDER 27,000	14,586	385,551,210	54,027,912	331,523,298	23,088,790	1,725,879	21,362,950
27,000 UNDER 28,000	11,536	316,976,856	54,466,671	262,510,185	18,280,563	1,700,945	16,673,943
28,000 UNDER 29,000	10,013	285,462,876	38,082,266	247,380,610	17,994,599	1,475,722	16,594,819
29,000 UNDER 30,000	7,493	220,887,016	30,937,307	190,069,621	14,038,904	1,076,152	13,301,487
30,000 UNDER 35,000	22,135	712,466,588	116,142,450	596,448,123	45,320,949	2,637,966	43,034,359
35,000 UNDER 40,000	13,236	495,423,656	63,257,318	432,166,333	35,352,061	2,934,241	33,350,897
40,000 UNDER 50,000	14,660	652,746,807	104,801,214	547,945,593	46,877,680	2,532,883	45,054,516
50,000 UNDER 60,000	7,249	394,308,993	58,754,231	335,554,762	30,248,959	1,538,445	29,427,287
60,000 UNDER 70,000	3,865	250,234,678	39,145,051	211,532,877	19,725,415	854,972	19,815,703
70,000 UNDER 80,000	2,354	175,764,315	27,016,568	149,034,127	14,235,930	515,503	14,239,930
80,000 UNDER 90,000	1,628	138,326,434	20,266,927	118,059,507	11,487,785	357,478	11,741,626
90,000 UNDER 100,000	1,061	100,906,563	16,304,253	84,796,900	8,361,401	190,273	8,501,875
100,000 UNDER 200,000	3,263	433,830,028	59,586,194	374,874,381	38,251,674	792,349	39,867,197
200,000 UNDER 500,000	825	235,622,488	35,615,846	200,006,642	21,241,286	305,316	22,673,957
500,000 UNDER 1,000,000	140	96,652,923	12,729,858	83,948,380	9,106,367	163,362	9,940,817
1,000,000 AND OVER	51	94,520,038	9,103,045	85,416,993	9,348,929	60,107	9,660,741
TOTAL TAXABLE RETURNS	1,975,555	$27,870,974,542	$3,814,489,786	$24,070,068,564	$1,176,871,327	$214,042,765	$975,671,765
GRAND TOTAL	3,969,099	$34,174,585,721	$6,192,111,510	$28,367,591,466	$1,238,989,925	$412,586,249	$975,671,765

FOOTNOTES FOLLOW THIS SECTION

Table 4C †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Separate Returns – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS π
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	4,197	-$5,824,554	$4,270,774	—	—	$425,820	—
$1 UNDER $1,000	2,856	1,957,188	2,788,000	$30,600	$300	283,888	—
1,000 UNDER 2,000	11,186	16,856,011	10,898,934	6,360,000	59,956	1,054,432	—
2,000 UNDER 3,000	10,909	26,419,856	10,601,730	15,818,126	157,029	1,062,304	—
3,000 UNDER 4,000	11,335	39,582,152	11,678,400	28,076,752	325,369	1,142,676	—
4,000 UNDER 5,000	9,551	42,719,447	12,857,975	30,493,192	430,293	994,788	—
5,000 UNDER 6,000	8,370	45,748,338	10,998,977	34,749,361	575,967	880,452	—
6,000 UNDER 7,000	2,345	14,770,829	2,696,700	12,074,129	232,549	254,788	—
7,000 UNDER 8,000	635	4,691,125	1,875,100	2,816,025	48,070	60,000	—
8,000 UNDER 9,000	686	5,697,609	3,154,715	2,542,894	38,296	70,740	—
9,000 UNDER 10,000	—	—	—	—	—	—	—
10,000 AND OVER	572	7,688,117	5,667,437	2,121,910	41,006	75,112	—
TOTAL NONTAXABLE RETURNS	62,642	$200,306,118	$77,488,742	$135,082,989	$1,908,835	$6,305,000	—
TAXABLE RETURNS							
LESS THAN $3,000	600	$990,000	$45,000	$945,000	$10,400	$4,596	$5,700
3,000 UNDER 4,000	300	1,046,100	87,500	958,600	13,200	8,508	4,600
4,000 UNDER 5,000	100	454,000	58,000	396,000	6,100	5,800	300
5,000 UNDER 6,000	625	3,369,225	700,950	2,668,275	47,050	35,392	12,250
6,000 UNDER 7,000	3,687	24,403,432	3,503,200	20,900,232	430,327	354,484	75,747
7,000 UNDER 8,000	5,829	43,536,602	5,657,960	37,878,642	875,525	607,520	267,993
8,000 UNDER 9,000	2,919	24,559,543	2,947,497	21,612,046	557,607	299,452	258,155
9,000 UNDER 10,000	6,716	63,761,841	7,462,395	56,299,446	1,627,134	721,232	909,932
10,000 UNDER 11,000	4,858	51,550,536	7,[illegible]82,526	44,268,010	1,388,572	527,776	860,796
11,000 UNDER 12,000	4,221	48,580,452	7,751,500	40,828,952	1,355,874	500,191	855,683
12,000 UNDER 13,000	3,855	47,610,247	6,328,895	41,281,352	1,500,976	411,332	1,089,600
13,000 UNDER 14,000	2,305	31,052,972	5,135,252	25,917,720	997,945	244,926	753,019
14,000 UNDER 15,000	2,520	36,471,571	6,907,570	29,564,001	1,190,508	255,448	953,286
15,000 UNDER 16,000	2,057	32,109,575	6,865,980	25,243,595	1,053,026	216,460	836,566
16,000 UNDER 17,000	3,336	54,638,823	10,343,079	44,295,744	2,003,307	356,100	1,647,207
17,000 UNDER 18,000	3,219	56,391,584	11,717,717	44,673,867	2,127,684	476,869	1,650,815
18,000 UNDER 19,000	2,102	39,120,683	5,243,566	33,877,117	1,836,863	224,920	1,626,245
19,000 UNDER 20,000	1,627	32,003,018	5,023,338	26,979,680	1,495,528	249,041	1,246,487
20,000 UNDER 21,000	708	14,623,370	2,733,405	11,889,965	660,247	88,528	571,719
21,000 UNDER 22,000	1,272	27,308,827	5,175,467	22,133,360	1,266,412	229,417	1,036,995
22,000 UNDER 23,000	1,645	36,917,236	15,167,895	22,435,901	1,232,524	182,232	1,444,148
23,000 UNDER 24,000	486	11,378,592	3,070,083	8,308,509	473,234	58,968	414,266
24,000 UNDER 25,000	691	17,046,287	2,648,566	14,397,721	951,494	70,930	882,358
25,000 UNDER 26,000	177	4,503,350	971,969	3,531,381	231,712	25,400	206,537
26,000 UNDER 27,000	352	9,277,198	801,631	8,475,567	608,244	36,396	572,316
27,000 UNDER 28,000	380	10,467,571	1,593,176	8,874,395	626,409	40,032	586,377
28,000 UNDER 29,000	26	745,004	90,610	654,394	48,022	8,554	39,468
29,000 UNDER 30,000	853	24,968,745	6,049,672	18,919,073	1,295,948	90,084	1,205,864
30,000 UNDER 35,000	1,328	43,221,460	[illegible],885,547	36,335,913	2,774,758	147,858	2,633,088
35,000 UNDER 40,000	602	21,715,150	[illegible],324,699	19,390,451	1,578,697	65,424	1,546,348
40,000 UNDER 50,000	409	17,889,177	[illegible],880,845	16,008,332	1,384,488	210,113	1,174,375
50,000 UNDER 60,000	260	14,366,393	2,205,475	12,160,918	1,098,365	56,886	1,080,127
60,000 UNDER 70,000	146	9,372,647	1,933,940	7,438,707	683,855	14,797	787,368
70,000 UNDER 80,000	72	5,508,926	1,082,767	4,426,159	420,588	72,382	354,317
80,000 UNDER 90,000	111	9,527,783	2,153,984	7,373,799	708,974	11,916	723,558
90,000 UNDER 100,000	52	4,923,505	1,178,233	3,745,272	364,115	5,464	421,311
100,000 UNDER 200,000	82	11,257,383	1,962,575	9,294,808	946,936	9,010	1,016,078
200,000 UNDER 500,000	37	10,059,375	2,332,373	7,748,693	819,218	32,727	879,236
500,000 UNDER 1,000,000	*	7,110,893	1,169,586	5,941,307	644,335	35,521	655,477
1,000,000 AND OVER	*	1,243,072	202,237	1,040,835	113,571	108	113,463
TOTAL TAXABLE RETURNS	60,576	$905,082,148	$156,676,660	$749,113,739	$37,449,772	$6,992,794	$31,399,175
GRAND TOTAL	123,218	$1,105,388,266	$234,165,402	$884,196,728	$39,358,607	$13,297,794	$31,399,175

FOOTNOTES FOLLOW THIS SECTION

Table 4D †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Joint Returns – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS π
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	49,348	-$349,259,715	$139,407,829	—	—	$10,246,184	—
$1 UNDER $1,000	27,367	13,276,860	56,620,871	$1,511,100	$14,200	4,803,040	—
1,000 UNDER 2,000	41,231	60,901,676	79,021,356	7,716,800	76,100	7,361,652	—
2,000 UNDER 3,000	56,794	143,502,127	114,339,122	38,913,005	371,175	10,607,680	—
3,000 UNDER 4,000	68,590	241,688,044	140,634,251	107,766,996	1,072,666	13,186,440	—
4,000 UNDER 5,000	90,513	410,811,025	189,714,428	225,613,998	2,244,905	18,066,646	—
5,000 UNDER 6,000	86,091	475,652,118	191,171,485	288,367,390	2,885,151	17,387,876	—
6,000 UNDER 7,000	105,199	684,437,458	237,753,642	449,587,963	4,826,904	21,464,004	—
7,000 UNDER 8,000	116,146	872,267,905	282,484,609	595,314,434	7,280,946	24,026,334	—
8,000 UNDER 9,000	120,021	1,018,028,932	293,663,991	731,310,136	9,754,931	24,944,444	—
9,000 UNDER 10,000	117,691	1,118,396,930	314,305,739	806,149,031	11,520,782	24,525,964	—
10,000 AND OVER	579,737	7,860,616,695	2,792,960,900	5,102,939,730	91,167,408	127,584,953	—
TOTAL NONTAXABLE RETURNS	1,458,728	$12,550,320,055	$4,832,078,223	$8,355,190,583	$131,215,168	$304,205,217	—
TAXABLE RETURNS							
LESS THAN $3,000	3,860	-$11,661,876	$5,164,435	$5,664,700	$56,400	$133,708	$764,539
3,000 UNDER 4,000	1,526	5,542,616	486,030	5,108,300	50,800	32,288	83,662
4,000 UNDER 5,000	1,911	8,759,918	6,983,016	5,157,800	52,500	166,888	293,064
5,000 UNDER 6,000	1,476	8,064,204	1,643,739	7,245,575	84,600	66,800	158,098
6,000 UNDER 7,000	2,531	16,444,372	9,354,165	12,678,022	159,454	167,736	149,817
7,000 UNDER 8,000	2,077	15,689,322	2,607,109	13,082,213	174,446	139,228	62,188
8,000 UNDER 9,000	1,932	16,444,438	2,678,046	14,116,820	210,100	184,376	229,710
9,000 UNDER 10,000	3,225	30,618,850	4,560,100	26,058,750	419,300	279,524	198,325
10,000 UNDER 11,000	3,684	38,868,036	7,153,288	31,714,748	538,639	402,896	234,720
11,000 UNDER 12,000	4,110	47,261,530	7,386,100	39,875,430	721,590	497,164	234,210
12,000 UNDER 13,000	21,471	274,035,226	42,944,708	231,323,868	4,530,209	4,114,496	467,659
13,000 UNDER 14,000	70,179	950,598,107	147,012,066	803,586,041	16,673,745	14,442,601	2,292,477
14,000 UNDER 15,000	96,952	1,405,968,394	217,334,022	1,188,634,372	26,125,848	20,375,896	5,796,558
15,000 UNDER 16,000	110,309	1,707,888,052	282,315,396	1,425,572,656	32,698,399	23,151,217	9,602,798
16,000 UNDER 17,000	113,317	1,871,538,733	332,733,560	1,538,805,173	37,046,371	24,110,989	13,004,180
17,000 UNDER 18,000	123,364	2,158,329,732	399,525,772	1,758,803,960	44,288,366	26,155,316	18,365,661
18,000 UNDER 19,000	138,234	2,556,892,179	477,812,451	2,079,079,728	54,862,814	29,585,109	25,335,333
19,000 UNDER 20,000	139,927	2,728,949,049	553,028,654	2,179,468,465	59,683,387	29,757,359	30,067,163
20,000 UNDER 21,000	144,085	2,956,935,825	591,550,197	2,365,385,628	67,760,220	31,037,113	36,820,496
21,000 UNDER 22,000	134,834	2,899,101,808	579,393,362	2,319,708,446	69,303,921	29,140,324	40,177,651
22,000 UNDER 23,000	144,056	3,239,829,267	679,422,349	2,562,765,313	79,229,098	31,233,869	48,531,025
23,000 UNDER 24,000	138,057	3,242,716,461	652,193,362	2,590,576,425	83,845,895	29,943,896	53,935,399
24,000 UNDER 25,000	124,725	3,052,891,107	631,533,336	2,421,413,375	81,137,603	27,212,650	54,036,859
25,000 UNDER 26,000	123,636	3,149,937,470	637,937,867	2,511,999,603	87,666,899	27,350,648	60,433,630
26,000 UNDER 27,000	117,621	3,119,598,342	614,919,244	2,505,289,708	91,166,087	25,828,105	65,495,916
27,000 UNDER 28,000	109,164	3,001,728,677	605,796,020	2,396,635,047	89,862,260	24,586,413	65,451,655
28,000 UNDER 29,000	100,076	2,852,653,830	562,284,029	2,290,482,095	89,097,132	22,373,577	66,849,874
29,000 UNDER 30,000	90,239	2,661,284,609	522,256,426	2,139,028,183	85,940,710	20,207,040	65,797,381
30,000 UNDER 35,000	357,148	11,536,235,621	2,158,222,479	9,378,013,142	415,134,661	82,055,376	333,587,763
35,000 UNDER 40,000	212,340	7,905,904,411	1,481,538,077	6,424,746,492	325,991,525	52,177,837	274,494,416
40,000 UNDER 50,000	205,991	9,101,589,965	1,698,459,715	7,403,130,250	439,057,899	56,150,047	384,520,435
50,000 UNDER 60,000	82,198	4,471,226,408	786,125,397	3,685,210,348	254,637,857	25,224,959	232,282,591
60,000 UNDER 70,000	43,421	2,802,804,737	470,457,313	2,332,479,468	176,881,413	14,227,361	165,217,138
70,000 UNDER 80,000	25,393	1,894,042,404	309,302,502	1,585,013,912	127,656,144	8,256,585	121,793,019
80,000 UNDER 90,000	17,232	1,459,957,815	223,164,092	1,236,793,723	104,371,451	5,457,695	101,176,554
90,000 UNDER 100,000	12,389	1,170,289,209	177,060,360	993,259,009	86,483,284	4,399,553	84,059,288
100,000 UNDER 200,000	34,618	4,588,993,619	651,121,613	3,938,345,796	369,561,567	13,050,368	369,132,656
200,000 UNDER 500,000	6,758	1,885,152,200	237,561,841	1,648,434,858	168,899,179	3,085,909	177,452,322
500,000 UNDER 1,000,000	867	574,239,702	79,347,814	494,891,888	52,845,418	696,890	58,656,460
1,000,000 AND OVER	306	625,029,643	83,442,926	541,586,717	59,011,101	515,581	66,583,482
TOTAL TAXABLE RETURNS	3,065,239	$92,022,374,012	$16,933,812,978	$75,131,166,047	$3,683,918,292	$707,976,387	$3,033,826,172
GRAND TOTAL	4,523,967	$104,572,694,067	$21,765,891,201	$83,486,356,630	$3,815,133,460	$1,012,181,604	$3,033,826,172

FOOTNOTES FOLLOW THIS SECTION

Table 4E †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Head of Household Returns – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS π
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	5,206	-$11,011,196	$12,852,843	—	—	$1,058,816	—
$1 UNDER $1,000	12,094	7,095,629	24,480,330	$378,500	$3,800	2,267,192	—
1,000 UNDER 2,000	23,004	34,209,442	43,459,600	1,678,400	16,400	4,435,456	—
2,000 UNDER 3,000	29,083	72,728,803	56,886,400	15,842,403	150,681	5,825,536	—
3,000 UNDER 4,000	41,536	145,402,631	81,570,850	63,930,306	633,696	8,392,352	—
4,000 UNDER 5,000	47,507	214,963,634	98,931,681	116,717,024	1,163,008	9,672,120	—
5,000 UNDER 6,000	50,468	278,388,224	103,525,091	176,042,763	1,754,032	10,422,712	—
6,000 UNDER 7,000	62,578	407,675,166	131,754,392	276,409,964	2,944,659	12,921,792	—
7,000 UNDER 8,000	59,734	447,772,108	131,218,425	316,590,811	3,869,667	12,292,040	—
8,000 UNDER 9,000	58,922	501,576,331	135,206,657	366,440,446	5,008,375	12,134,240	—
9,000 UNDER 10,000	51,601	490,457,452	121,193,370	369,264,082	5,768,806	10,639,672	—
10,000 AND OVER	130,783	1 574,274,369	492,382,698	1,085,440,103	20,419,456	27,633,849	—
TOTAL NONTAXABLE RETURNS	572,516	$4,163,532,593	$1,433,462,337	$2,788,734,802	$41,732,580	$117,695,777	—
TAXABLE RETURNS							
LESS THAN $3,000	—	—	—	—	—	—	—
3,000 UNDER 4,000	125	$400,100	$290,925	$291,800	$2,900	$6,656	$1,850
4,000 UNDER 5,000	—	—	—	—	—	—	—
5,000 UNDER 6,000	—	—	—	—	—	—	—
6,000 UNDER 7,000	—	—	—	—	—	—	—
7,000 UNDER 8,000	—	—	—	—	—	—	—
8,000 UNDER 9,000	100	848,400	60,000	788,400	13,100	6,480	6,600
9,000 UNDER 10,000	300	2,908,700	376,000	2,532,700	46,000	38,608	7,300
10,000 UNDER 11,000	200	2,090,100	295,700	1,794,400	34,900	28,168	6,700
11,000 UNDER 12,000	7,082	83,239,798	14,164,000	69,075,798	1,479,472	1,426,616	53,112
12,000 UNDER 13,000	28,575	358,128,422	58,502,530	299,625,842	7,008,898	5,998,863	1,010,031
13,000 UNDER 14,000	23,179	312,404,355	52,522,863	259,881,492	6,620,437	4,872,465	1,805,552
14,000 UNDER 15,000	20,463	295,830,717	49,923,476	245,907,241	6,811,978	4,368,643	2,446,299
15,000 UNDER 16,000	22,860	353,189,067	63,275,767	289,913,300	8,615,960	4,824,889	3,790,995
16,000 UNDER 17,000	18,326	302,333,659	58,927,511	243,406,148	7,689,255	3,824,301	3,864,878
17,000 UNDER 18,000	15,984	279,514,936	51,655,708	227,859,228	7,837,353	3,459,994	4,377,359
18,000 UNDER 19,000	16,767	310,377,796	58,784,761	251,593,035	9,281,557	3,561,929	5,719,628
19,000 UNDER 20,000	13,496	262,778,496	45,416,782	217,361,714	8,672,793	3,002,385	5,670,746
20,000 UNDER 21,000	10,890	223,911,474	43,853,057	180,058,417	7,450,183	2,318,192	5,131,991
21,000 UNDER 22,000	10,097	217,136,023	47,126,545	170,009,478	7,259,588	2,368,345	5,020,451
22,000 UNDER 23,000	8,030	181,224,951	28,442,209	152,782,742	7,426,164	1,696,497	5,729,667
23,000 UNDER 24,000	8,608	202,394,982	46,829,446	155,565,536	7,210,929	2,115,004	5,095,925
24,000 UNDER 25,000	5,823	142,736,952	30,934,455	111,802,497	5,562,753	1,238,132	4,324,621
25,000 UNDER 26,000	5,140	131,079,471	29,306,438	101,773,033	5,231,275	1,118,228	4,113,047
26,000 UNDER 27,000	2,714	71,655,869	12,636,971	59,018,898	3,297,990	639,131	2,658,867
27,000 UNDER 28,000	3,145	86,347,149	15,907,394	70,439,755	4,048,933	889,533	3,175,843
28,000 UNDER 29,000	2,452	69,902,023	12,167,130	57,734,893	3,468,550	510,337	2,963,845
29,000 UNDER 30,000	2,477	73,092,278	13,382,577	59,709,701	3,661,270	588,544	3,097,018
30,000 UNDER 35,000	6,556	212,105,028	42,883,680	169,221,348	10,895,864	1,729,190	9,173,156
35,000 UNDER 40,000	3,239	119,950,934	24,275,866	95,675,068	6,709,105	861,953	5,887,988
40,000 UNDER 50,000	3,301	146,587,616	30,614,512	115,973,104	8 870,109	1,108,317	7,825,266
50,000 UNDER 60,000	1,558	84,623,584	16,350,411	68,273,173	5,676,364	542,457	5,285,440
60,000 UNDER 70,000	924	59,983,269	11,892,462	48,090,807	4,201,003	313,483	3,979,647
70,000 UNDER 80,000	600	44,601,385	7,924,598	36,676,787	3,327,315	245,313	3,239,779
80,000 UNDER 90,000	309	26,086,328	5,434,909	20,651,419	1,910,520	94,086	1,933,034
90,000 UNDER 100,000	292	27,553,759	5,215,486	22,338,273	2,122,110	110,210	2,119,130
100,000 UNDER 200,000	810	106,755,372	16,063,366	91,354,956	9,106,255	380,820	9,266,910
200,000 UNDER 500,000	199	56,740,116	8,933,688	47,840,055	5,029,061	77,651	5,335,282
500,000 UNDER 1,000,000	26	18,181,028	2,335,471	15,845,557	1,712,367	72,251	1,727,340
1,000,000 AND OVER	15	29,245,789	2,670,624	26,575,165	2,905,590	47,434	3,030,102
TOTAL TAXABLE RETURNS	244,662	$4,895,939,926	$909,377,369	$3,987,441,760	$181,197,959	$54,485,105	$128,875,399
GRAND TOTAL	817,178	$9,059,472,519	$2,342,839,705	$6,776,176,562	$222,930,539	$172,180,882	$128,875,399

FOOTNOTES FOLLOW THIS SECTION

Table 4F †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Surviving Spouse Returns – 1978 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS π
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	1,779	–$113,985	$3,558,000	—	—	$359,880	—
$1 UNDER $1,000	255	187,680	510,000	—	—	51,000	—
1,000 UNDER 2,000	255	328,695	828,750	—	—	55,080	—
2,000 UNDER 3,000	1,379	3,805,203	2,758,000	$1,047,203	$10,163	292,176	—
3,000 UNDER 4,000	1,275	4,472,638	2,550,000	1,922,638	19,125	267,216	—
4,000 UNDER 5,000	256	1,200,640	512,000	688,640	6,912	53,248	—
5,000 UNDER 6,000	791	4,153,105	1,905,595	2,247,510	22,690	162,496	—
6,000 UNDER 7,000	534	3,447,168	1,723,320	1,723,848	17,458	111,072	—
7,000 UNDER 8,000	1,070	8,232,968	3,993,645	4,507,328	56,539	234,816	—
8,000 UNDER 9,000	255	2,161,380	1,363,230	798,150	7,905	53,040	—
9,000 UNDER 10,000	281	2,699,946	562,000	2,137,946	31,706	65,192	—
10,000 AND OVER	2,878	38,820,773	12,835,492	25,[illegible]85,281	463,739	653,013	—
TOTAL NONTAXABLE RETURNS	11,008	$69,396,211	$33,100,032	$41,053,544	$636,237	$2,358,229	—
TAXABLE RETURNS							
LESS THAN $3,000	—	—	—	—	—	—	—
3,000 UNDER 4,000	—	—	—	—	—	—	—
4,000 UNDER 5,000	—	—	—	—	—	—	—
5,000 UNDER 6,000	—	—	—	—	—	—	—
6,000 UNDER 7,000	—	—	—	—	—	—	—
7,000 UNDER 8,000	—	—	—	—	—	—	—
8,000 UNDER 9,000	26	$228,670	$52,000	$176,670	$2,444	$5,408	$364
9,000 UNDER 10,000	—	—	—	—	—	—	—
10,000 UNDER 11,000	—	—	—	—	—	—	—
11,000 UNDER 12,000	—	—	—	—	—	—	—
12,000 UNDER 13,000	256	3,308,800	512,000	2,796,800	55,040	53,248	1,792
13,000 UNDER 14,000	26	354,042	52,000	302,042	6,318	5,408	910
14,000 UNDER 15,000	—	—	—	—	—	—	—
15,000 UNDER 16,000	126	1,935,340	249,016	1,686,324	39,744	20,384	19,328
16,000 UNDER 17,000	280	4,678,955	974,610	3,704,345	86,400	62,520	23,880
17,000 UNDER 18,000	511	8,963,570	1,848,710	7,114,860	175,074	118,544	56,530
18,000 UNDER 19,000	305	5,749,960	926,845	4,823,115	132,200	67,775	64,425
19,000 UNDER 20,000	256	4,998,656	512,000	4,486,656	134,400	53,248	81,152
20,000 UNDER 21,000	—	—	—	—	—	—	—
21,000 UNDER 22,000	254	5,402,834	805,688	4,597,146	142,240	54,864	87,376
22,000 UNDER 23,000	200	4,471,300	869,825	3,601,475	110,900	37,616	73,200
23,000 UNDER 24,000	104	2,449,434	554,866	1,894,568	59,202	22,256	36,946
24,000 UNDER 25,000	26	640,978	81,328	559,650	20,306	5,616	14,690
25,000 UNDER 26,000	52	1,337,830	485,186	852,644	24,414	11,024	13,390
26,000 UNDER 27,000	279	7,359,459	1,154,364	6,205,095	231,516	66,160	165,356
27,000 UNDER 28,000	255	6,990,315	510,000	6,480,315	274,125	53,040	221,085
28,000 UNDER 29,000	—	—	—	—	—	—	—
29,000 UNDER 30,000	125	3,722,325	465,500	3,256,825	141,150	27,600	113,550
30,000 UNDER 35,000	152	4,856,634	1,407,260	3,449,374	142,338	50,604	91,734
35,000 UNDER 40,000	357	13,235,603	1,936,433	11,299,170	590,716	73,708	517,164
40,000 UNDER 50,000	310	13,390,625	1,500,500	11,890,125	737,245	69,985	667,260
50,000 UNDER 60,000	101	5,403,014	854,450	4,548,564	314,365	24,557	289,808
60,000 UNDER 70,000	125	8,134,852	1,187,419	6,947,433	534,020	62,420	489,740
70,000 UNDER 80,000	51	3,795,979	654,736	3,141,243	251,626	21,818	243,070
80,000 UNDER 90,000	20	1,723,280	142,570	1,580,710	137,050	28,490	119,850
90,000 UNDER 100,000	—	—	—	—	—	—	—
100,000 UNDER 200,000	31	4,080,663	268,523	3,812,140	362,255	6,800	422,475
200,000 UNDER 500,000	*	2,439,297	329,911	2,109,386	213,618	2,120	220,673
500,000 UNDER 1,000,000	*	584,447	390,511	193,936	19,492	224	19,276
1,000,000 AND OVER	*	1,872,090	29,657	1,842,433	200,826	17,654	183,172
TOTAL TAXABLE RETURNS	4,240	$122,108,952	$18,755,908	$103,353,044	$5,139,024	$1,023,091	$4,238,196
GRAND TOTAL	15,248	$191,505,163	$51,855,940	$144,411,588	$5,775,261	$3,381,320	$4,238,196

FOOTNOTES FOLLOW THIS SECTION

Table 5 [†]

Personal Income Tax Statistics

COMPARISON BY MAJOR INDUSTRY

1978 Income Year

	BUSINESS AND PROFESSION[σ]				PARTNERSHIPS[Ω]			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, AND FISHERY....	21,438	$170,464	15,537	$77,308	23,693	$316,202	15,100	$158,746
MINING..............................	2,196	60,981	4,213	85,107	3,845	33,875	6,551	124,830
CONSTRUCTION.........................	69,866	862,785	17,115	87,442	14,874	243,073	4,194	25,298
MANUFACTURING........................	28,970	391,542	12,100	52,830	10,061	162,630	3,603	24,055
SERVICES[η]...........................	309,261	3,852,086	117,6[illegible]7	372,348	59,664	1,418,720	25,526	158,877
PROFESSIONAL.......................	112,348	2,024,236	37,633	89,329	24,072	953,918	7,145	35,705
PERSONAL...........................	49,332	310,116	15,841	32,136	4,572	34,289	1,500	2,810
BUSINESS...........................	77,149	638,644	27,174	72,840	10,084	111,522	4,495	33,471
OTHER..............................	70,432	879,090	37,049	178,043	20,936	328,991	12,386	86,891
TRADE................................	136,077	1,607,466	111,575	414,659	33,821	441,187	16,660	90,899
FINANCE, INSURANCE, AND REAL ESTATE...	106,365	1,389,517	37,515	178,568	91,690	772,197	104,768	756,156
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES..................	23,293	261,742	7,298	38,851	3,398	56,903	4,420	21,516
NATURE OF BUSINESS NOT ALLOCABLE......	9,158	26,447	5,484	8,452	26,110	65,834	30,020	65,602
TOTALS..........................	706,624	$8,623,027	328,534	$1,315,564	267,156	$3,510,622	210,842	$1,425,980

FOOTNOTES FOLLOW THIS SECTION. FOR EXTENT TO WHICH DATA ARE ESTIMATED, SEE STATISTICAL APPENDIX.

Table 6 †

Personal Income Tax Statistics

COMPARISON BY COUNTY

1978 Income Year

County	Population [α] July 1, 1978	All Returns - Taxable and Nontaxable				Joint Returns		
		Number of Returns	Adjusted Gross Income (thousands)	Median Average/Return Income	Rank [τ]	Number of Returns	Median Average Income	Rank [τ]
Alameda	1,101,900	438,584	$7,153,286	$13,137	9	194,261	$22,572	6
Alpine	1,000	155	2,225	12,833	10	88	17,500	25
Amador	17,900	6,865	102,672	12,708	12	4,405	16,997	33
Butte	131,800	46,899	608,031	9,747	54	25,807	15,503	47
Calaveras	18,200	6,706	93,838	11,377	26	4,253	15,774	45
Colusa	13,000	4,668	69,863	11,005	39	2,797	15,345	49
Contra Costa	613,400	245,059	4,753,686	16,047	1	131,665	24,841	2
Del Norte	17,100	5,931	77,082	11,065	35	3,508	16,317	40
El Dorado	75,000	27,462	395,155	10,787	43	15,340	17,432	26
Fresno	477,700	168,451	2,514,051	11,044	36	92,263	17,412	27
Glenn	20,700	7,212	95,578	10,684	45	4,343	15,203	51
Humboldt	107,400	39,407	567,489	11,401	24	20,562	18,452	21
Imperial	89,500	28,298	373,432	9,947	52	17,057	13,239	58
Inyo	17,900	6,685	94,160	11,507	22	3,865	17,394	28
Kern	368,700	124,737	1,918,267	12,042	16	72,822	18,122	23
Kings	71,000	19,459	272,112	11,038	37	12,063	15,389	48
Lake	31,700	11,011	136,184	9,493	57	6,820	13,352	57
Lassen	19,900	6,845	94,376	11,831	19	4,179	16,743	37
Los Angeles	7,108,300	2,818,618	45,236,633	11,430	23	1,241,422	20,046	11
Madera	52,900	17,382	244,045	11,230	31	11,025	15,765	46
Marin	222,900	92,712	1,961,996	14,945	2	40,832	26,862	1
Mariposa	10,300	3,424	42,633	9,582	55	1,962	14,471	54
Mendocino	63,900	23,128	326,836	11,367	27	12,923	17,081	32
Merced	125,400	40,080	509,714	9,765	53	23,277	14,694	53
Modoc	8,600	2,499	30,324	10,672	46	1,625	14,336	55
Mono	8,200	3,034	38,075	8,596	58	1,288	16,944	34
Monterey	275,000	91,862	1,416,386	11,341	28	47,493	18,063	24
Napa	94,000	34,050	569,214	13,195	8	18,518	20,803	8
Nevada	44,000	15,684	219,730	10,836	42	9,210	16,055	42
Orange	1,832,500	748,448	13,139,281	13,253	7	374,22[illegible]	22,707	5
Placer	106,500	42,386	666,416	12,791	11	24,742	19,768	12
Plumas	15,700	5,950	82,379	11,648	21	3,591	16,854	35
Riverside	606,200	213,071	3,209,445	11,396	25	121,892	17,269	29
Sacramento	738,500	286,735	4,450,451	12,421	14	144,171	20,340	10
San Benito	21,400	8,159	112,631	10,364	50	4,573	16,142	41
San Bernardino	772,600	274,516	4,182,500	12,507	13	157,187	18,916	17
San Diego	1,738,000	639,140	9,598,177	11,149	33	324,217	18,563	20
San Francisco	658,700	317,973	4,763,919	10,849	41	95,020	19,245	15
San Joaquin	313,700	116,250	1,774,789	12,008	18	64,310	18,660	18
San Luis Obispo	140,000	51,641	711,000	10,496	48	27,377	17,136	31
San Mateo	585,100	245,782	4,736,337	14,773	3	115,647	24,780	3
Santa Barbara	292,500	111,110	1,763,569	11,151	32	53,436	19,695	13
Santa Clara	1,227,500	514,601	9,229,568	14,253	4	247,119	24,236	4
Santa Cruz	173,900	71,314	1,030,125	10,348	51	33,625	18,621	19
Shasta	108,600	38,193	562,554	11,815	20	23,272	18,317	22
Sierra	3,400	1,022	13,594	11,077	34	593	15,870	44
Siskiyou	38,000	13,912	194,431	12,028	17	8,615	16,493	39
Solano	208,300	74,573	1,206,081	13,987	5	43,100	20,649	9
Sonoma	271,600	107,334	1,665,219	12,191	15	56,336	19,585	14
Stanislaus	247,400	90,067	1,306,350	11,012	38	50,612	17,145	30
Sutter	49,200	17,192	254,331	10,973	40	10,154	16,834	36
Tehama	36,200	11,584	157,292	11,330	29	7,122	15,932	43
Trinity	11,700	3,440	44,732	10,770	44	2,174	15,207	50
Tulare	224,700	68,974	989,025	10,490	49	42,016	15,049	52
Tuolumne	31,500	11,985	166,344	11,257	30	7,0[illegible]9	16,564	38
Ventura	482,100	179,011	3,021,196	13,371	6	102,162	20,951	7
Yolo	106,200	40,757	590,540	10,619	47	20,216	19,026	16
Yuba	47,500	14,078	173,542	9,519	56	8,488	13,601	56
Unallocated [x]	-	26,199	222,238	5,691	-	8,728	9,640	-
Resident out-of-state [o]	-	68,244	978,480	8,878	-	30,002	15,187	-
Nonresident	-	165,720	1,416,540	5,465	-	95,406	7,845	-
Totals:								
58 Counties	22,297,000	8,656,105	$139,712,891	-	-	4,199,227	-	-
All	-	8,916,268	$142,330,149	$12,174	-	4,333,363	$19,916	-

Table 7 †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ALAMEDA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	NUMBER OF RETURNS: JOINT	NUMBER OF RETURNS: RENTERS CREDIT	NUMBER OF RETURNS: TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	2,486	896	1,052	28	1,157	-$13,017	$94
$1 UNDER $1,000	16,718	1,348	9,996	239	2,451	5,983	1
1,000 UNDER 2,000	16,853	1,258	6,290	290	3,158	25,379	1
2,000 UNDER 3,000	17,797	1,485	7,384	274	3,645	44,458	1
3,000 UNDER 4,000	18,671	1,993	8,559	285	4,459	65,232	3
4,000 UNDER 5,000	17,634	2,438	8,373	297	5,498	79,240	4
5,000 UNDER 6,000	17,402	2,934	8,674	316	6,238	95,710	8
6,000 UNDER 7,000	16,616	3,114	8,705	7,277	6,717	107,914	111
7,000 UNDER 8,000	16,486	3,577	9,076	9,661	7,381	123,642	465
8,000 UNDER 9,000	15,935	3,661	9,066	9,369	7,908	135,414	834
9,000 UNDER 10,000	15,789	3,817	9,230	9,058	8,502	149,928	1,235
10,000 UNDER 11,000	15,820	4,153	9,296	8,777	9,442	166,093	1,642
11,000 UNDER 12,000	15,116	4,455	8,745	8,496	9,509	173,823	1,965
12,000 UNDER 13,000	14,133	4,467	7,959	9,447	9,433	176,577	2,265
13,000 UNDER 14,000	13,146	4,613	7,261	10,644	9,569	177,365	2,558
14,000 UNDER 15,000	12,635	5,014	6,820	10,714	9,493	183,099	2,943
15,000 UNDER 16,000	12,167	5,168	6,288	10,713	9,679	188,569	3,339
16,000 UNDER 17,000	12,149	5,582	5,929	10,994	10,646	200,436	3,799
17,000 UNDER 18,000	11,973	6,102	5,360	11,124	11,087	209,446	4,138
18,000 UNDER 19,000	11,377	6,345	4,733	10,832	11,392	210,426	4,264
19,000 UNDER 20,000	11,116	6,711	4,257	10,745	11,693	216,691	4,587
20,000 UNDER 21,000	10,650	6,961	3,640	10,361	11,700	218,304	4,710
21,000 UNDER 22,000	10,000	7,008	3,140	9,809	11,503	214,971	4,726
22,000 UNDER 23,000	9,518	7,051	2,665	9,386	11,331	214,106	4,810
23,000 UNDER 24,000	8,853	6,900	2,229	8,747	10,910	207,985	4,792
24,000 UNDER 25,000	8,272	6,694	1,963	8,191	10,391	202,616	4,770
25,000 UNDER 30,000	33,871	29,403	6,207	33,677	44,576	926,219	24,081
30,000 UNDER 40,000	35,375	32,808	3,947	35,271	46,820	1,206,912	40,437
40,000 UNDER 50,000	10,853	10,106	765	10,825	13,862	477,478	21,767
50,000 UNDER 100,000	7,716	6,911	385	7,706	9,873	497,360	31,252
100,000 AND OVER	1,457	1,288	67	1,456	1,731	264,927	22,168
TOTALS	438,584	194,261	178,061	275,009	331,754	$7,153,286	$197,770

ALPINE

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	NUMBER OF RETURNS: JOINT	NUMBER OF RETURNS: RENTERS CREDIT	NUMBER OF RETURNS: TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	37	4	5	*	4	$99	+
$1 UNDER $1,000							
1,000 UNDER 2,000							
2,000 UNDER 3,000							
3,000 UNDER 4,000							
4,000 UNDER 5,000							
5,000 UNDER 6,000	22	10	7	6	10	157	+
6,000 UNDER 7,000							
7,000 UNDER 8,000							
8,000 UNDER 9,000							
9,000 UNDER 10,000							
10,000 UNDER 11,000	28	17	8	14	19	436	53
11,000 UNDER 12,000							
12,000 UNDER 13,000							
13,000 UNDER 14,000							
14,000 UNDER 15,000							
15,000 UNDER 16,000	3	22	7	27	32	433	7
16,000 UNDER 17,000							
17,000 UNDER 18,000							
18,000 UNDER 19,000							
19,000 UNDER 20,000							
20,000 UNDER 21,000	13	12	*	13	15	288	5
21,000 UNDER 22,000							
22,000 UNDER 23,000							
23,000 UNDER 24,000							
24,000 UNDER 25,000							
25,000 UNDER 30,000	24	23	*	24	30	812	28
30,000 UNDER 40,000							
40,000 UNDER 50,000							
50,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	155	88	30	85	110	$2,225	$43

AMADOR

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	NUMBER OF RETURNS: JOINT	NUMBER OF RETURNS: RENTERS CREDIT	NUMBER OF RETURNS: TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	67	46	16	*	47	-$409	+
$1 UNDER $1,000	212	48	88	4	43	99	+
1,000 UNDER 2,000	231	44	57	4	31	343	+
2,000 UNDER 3,000	278	61	86	4	68	702	+
3,000 UNDER 4,000	303	87	112	5	76	1,062	+
4,000 UNDER 5,000	335	119	114	*	81	1,499	+
5,000 UNDER 6,000	292	117	105	—	108	1,609	+
6,000 UNDER 7,000	288	131	97	80	123	1,867	1
7,000 UNDER 8,000	267	117	94	106	136	1,994	5
8,000 UNDER 9,000	265	136	90	100	106	2,256	9
9,000 UNDER 10,000	249	139	87	91	131	2,368	12
10,000 UNDER 11,000	232	150	81	73	137	2,434	13
11,000 UNDER 12,000	245	162	72	73	163	2,812	17
12,000 UNDER 13,000	238	173	81	85	181	2,973	16
13,000 UNDER 14,000	216	148	72	158	122	2,912	25
14,000 UNDER 15,000	251	177	80	193	187	3,640	34
15,000 UNDER 16,000	237	175	78	192	206	3,678	39
16,000 UNDER 17,000	208	173	55	180	218	3,442	36
17,000 UNDER 18,000	217	180	65	197	211	3,798	49
18,000 UNDER 19,000	193	153	48	184	167	3,567	56
19,000 UNDER 20,000	190	154	46	184	232	3,706	64
20,000 UNDER 21,000	173	153	23	173	190	3,552	60
21,000 UNDER 22,000	180	156	39	177	234	3,865	72
22,000 UNDER 23,000	156	146	27	153	185	3,504	65
23,000 UNDER 24,000	153	135	29	149	185	3,595	78
24,000 UNDER 25,000	145	134	27	143	163	3,549	78
25,000 UNDER 30,000	460	431	55	454	575	12,520	314
30,000 UNDER 40,000	362	350	35	360	415	12,281	421
40,000 UNDER 50,000	101	97	8	101	105	4,397	205
50,000 UNDER 100,000	110	104	6	110	82	6,965	455
100,000 AND OVER	11	9	—	11	10	2,092	165
TOTALS	6,865	4,405	1,873	3,748	4,918	$102,672	$2,289

BUTTE

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	NUMBER OF RETURNS: JOINT	NUMBER OF RETURNS: RENTERS CREDIT	NUMBER OF RETURNS: TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	535	299	153	14	388	-$3,724	$6
$1 UNDER $1,000	2,262	325	1,483	38	215	900	+
1,000 UNDER 2,000	2,522	344	1,237	44	418	3,837	1
2,000 UNDER 3,000	2,790	474	1,407	32	625	6,931	+
3,000 UNDER 4,000	2,753	598	1,374	39	774	9,635	+
4,000 UNDER 5,000	2,482	700	1,226	34	959	11,150	+
5,000 UNDER 6,000	2,383	803	1,171	29	836	13,090	1
6,000 UNDER 7,000	2,294	904	1,091	756	1,003	14,889	11
7,000 UNDER 8,000	2,106	968	1,031	858	1,094	15,739	40
8,000 UNDER 9,000	1,923	943	878	746	1,020	16,340	65
9,000 UNDER 10,000	1,874	995	841	692	1,186	17,803	91
10,000 UNDER 11,000	1,723	986	733	597	1,173	18,065	109
11,000 UNDER 12,000	1,647	1,050	644	510	1,192	18,929	115
12,000 UNDER 13,000	1,492	996	598	634	1,223	18,640	129
13,000 UNDER 14,000	1,472	1,014	552	1,022	1,263	19,855	154
14,000 UNDER 15,000	1,381	1,014	435	1,045	1,292	20,001	170
15,000 UNDER 16,000	1,293	976	402	1,064	1,221	20,038	193
16,000 UNDER 17,000	1,181	948	355	1,042	1,229	19,489	206
17,000 UNDER 18,000	1,124	924	311	1,040	1,203	19,664	237
18,000 UNDER 19,000	1,132	941	271	1,073	1,264	20,943	279
19,000 UNDER 20,000	1,010	854	229	968	1,133	19,700	297
20,000 UNDER 21,000	934	837	190	899	1,127	19,129	289
21,000 UNDER 22,000	829	739	140	804	940	17,811	300
22,000 UNDER 23,000	828	739	127	805	1,092	18,632	343
23,000 UNDER 24,000	684	612	112	675	786	16,070	327
24,000 UNDER 25,000	657	598	100	652	835	16,083	343
25,000 UNDER 30,000	2,220	2,074	263	2,201	2,761	60,423	1,481
30,000 UNDER 40,000	1,970	1,857	158	1,963	3,158	66,793	2,273
40,000 UNDER 50,000	609	571	33	607	674	26,873	1,301
50,000 UNDER 100,000	653	604	32	652	866	43,039	2,786
100,000 AND OVER	136	120	9	136	189	21,264	1,976
TOTALS	46,899	25,807	17,586	21,671	33,139	$608,031	$13,523

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

CALAVERAS

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	72	43	17	*	39	-$316	+
$1 UNDER $1,000	229	62	104	*	45	96	+
1,000 UNDER 2,000	276	63	79	4	70	403	+
2,000 UNDER 3,000	293	63	98	3	57	.732	+
3,000 UNDER 4,000	313	83	130	4	63	1,089	+
4,000 UNDER 5,000	386	128	151	7	125	1,731	+
5,000 UNDER 6,000	340	138	122	1	108	1,872	+
6,000 UNDER 7,000	301	135	121	86	125	1,950	$1
7,000 UNDER 8,000	299	150	109	110	137	2,241	6
8,000 UNDER 9,000	289	173	97	91	145	2,458	8
9,000 UNDER 10,000	242	153	81	67	156	2,294	9
10,000 UNDER 11,000	230	155	65	65	148	2,413	11
11,000 UNDER 12,000	220	158	70	58	105	2,525	13
12,000 UNDER 13,000	227	155	74	88	149	2,836	18
13,000 UNDER 14,000	232	176	77	152	198	3,138	22
14,000 UNDER 15,000	215	162	60	164	157	3,117	26
15,000 UNDER 16,000	210	174	57	160	187	3,256	40
16,000 UNDER 17,000	194	155	49	165	174	3,202	36
17,000 UNDER 18,000	178	142	53	168	176	3,116	41
18,000 UNDER 19,000	173	145	55	166	191	3,204	45
19,000 UNDER 20,000	177	154	40	173	193	3,445	51
20,000 UNDER 21,000	165	145	40	156	203	3,382	56
21,000 UNDER 22,000	154	132	29	149	144	3,309	65
22,000 UNDER 23,000	147	133	22	145	190	3,306	61
23,000 UNDER 24,000	126	118	21	125	151	2,963	60
24,000 UNDER 25,000	88	80	13	86	114	2,156	45
25,000 UNDER 30,000	414	386	53	411	488	11,288	381
30,000 UNDER 40,000	322	310	30	320	359	10,931	375
40,000 UNDER 50,000	103	97	9	103	113	4,617	214
50,000 UNDER 100,000	80	76	*	80	85	5,138	323
100,000 AND OVER	11	9	*	11	7	1,946	118
TOTALS	6,706	4,253	1,929	3,323	4,602	$93,838	$1,925

COLUSA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	92	71	13	4	91	-$1,494	$4
$1 UNDER $1,000	93	20	48	*	32	42	+
1,000 UNDER 2,000	171	28	48	*	50	253	+
2,000 UNDER 3,000	189	32	55	4	41	476	+
3,000 UNDER 4,000	205	47	70	3	99	720	+
4,000 UNDER 5,000	253	70	98	—	163	1,134	+
5,000 UNDER 6,000	227	79	106	*	186	1,248	+
6,000 UNDER 7,000	240	90	106	91	182	1,562	1
7,000 UNDER 8,000	243	108	128	109	272	1,826	5
8,000 UNDER 9,000	220	113	94	88	240	1,858	7
9,000 UNDER 10,000	218	120	93	82	299	2,070	11
10,000 UNDER 11,000	182	103	85	67	248	1,912	13
11,000 UNDER 12,000	186	123	82	52	258	2,134	13
12,000 UNDER 13,000	182	130	62	76	236	2,276	13
13,000 UNDER 14,000	172	115	69	135	207	2,325	22
14,000 UNDER 15,000	148	114	62	128	229	2,142	18
15,000 UNDER 16,000	149	103	47	137	158	2,307	31
16,000 UNDER 17,000	119	100	30	109	137	1,960	21
17,000 UNDER 18,000	132	112	39	128	157	2,312	29
18,000 UNDER 19,000	109	99	32	104	129	2,016	26
19,000 UNDER 20,000	97	81	31	95	119	1,890	35
20,000 UNDER 21,000	89	79	17	89	141	1,822	32
21,000 UNDER 22,000	77	71	17	77	99	1,654	33
22,000 UNDER 23,000	68	63	13	68	105	1,530	30
23,000 UNDER 24,000	78	69	19	77	107	1,840	41
24,000 UNDER 25,000	60	53	8	59	70	1,468	36
25,000 UNDER 30,000	207	192	33	207	295	5,604	156
30,000 UNDER 40,000	205	183	21	203	229	7,093	296
40,000 UNDER 50,000	93	81	9	93	118	4,058	218
50,000 UNDER 100,000	125	114	8	124	128	8,420	595
100,000 AND OVER	39	34	—	39	47	5,405	514
TOTALS	4,668	2,797	1,543	2,454	4,872	$69,863	$2,200

CONTRA COSTA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,275	623	409	31	893	-$11,955	$18
$1 UNDER $1,000	7,578	745	3,663	126	1,360	3,005	1
1,000 UNDER 2,000	8,515	634	2,128	179	1,399	12,826	1
2,000 UNDER 3,000	9,134	887	2,689	176	1,866	22,790	1
3,000 UNDER 4,000	9,210	1,077	3,089	181	2,155	32,186	2
4,000 UNDER 5,000	8,537	1,327	3,129	194	2,525	38,343	3
5,000 UNDER 6,000	8,235	1,588	3,280	184	2,939	45,276	6
6,000 UNDER 7,000	7,868	1,807	3,423	3,326	3,192	51,138	54
7,000 UNDER 8,000	7,761	2,013	3,595	4,309	3,663	58,240	211
8,000 UNDER 9,000	7,585	2,030	3,666	4,297	3,642	64,452	384
9,000 UNDER 10,000	7,190	2,092	3,451	3,915	3,817	68,274	527
10,000 UNDER 11,000	7,117	2,270	3,489	3,735	4,057	74,709	677
11,000 UNDER 12,000	7,107	2,449	3,447	3,736	4,482	81,684	831
12,000 UNDER 13,000	6,773	2,538	3,191	4,131	4,517	84,628	958
13,000 UNDER 14,000	6,325	2,663	2,889	4,709	4,771	85,394	1,057
14,000 UNDER 15,000	5,927	2,692	2,535	4,697	4,396	85,913	1,205
15,000 UNDER 16,000	6,112	3,060	2,532	5,062	5,036	94,728	1,429
16,000 UNDER 17,000	5,917	3,056	2,329	5,157	5,165	97,631	1,635
17,000 UNDER 18,000	6,081	3,409	2,363	5,528	5,533	106,413	1,897
18,000 UNDER 19,000	6,082	3,714	2,022	5,616	5,913	112,497	2,045
19,000 UNDER 20,000	6,217	4,008	1,801	5,893	6,331	121,239	2,309
20,000 UNDER 21,000	6,090	4,224	1,635	5,829	6,750	124,854	2,434
21,000 UNDER 22,000	5,999	4,419	1,450	5,814	6,906	128,975	2,576
22,000 UNDER 23,000	5,712	4,464	1,237	5,574	6,828	128,477	2,598
23,000 UNDER 24,000	5,438	4,391	1,005	5,332	6,613	127,782	2,716
24,000 UNDER 25,000	5,224	4,343	917	5,147	6,452	127,944	2,774
25,000 UNDER 30,000	22,615	20,126	3,049	22,396	29,505	619,685	15,025
30,000 UNDER 40,000	27,271	25,833	2,101	27,101	37,492	935,602	29,739
40,000 UNDER 50,000	10,450	9,989	453	10,404	15,067	461,728	19,889
50,000 UNDER 100,000	8,333	7,896	217	8,323	13,021	536,344	31,922
100,000 AND OVER	1,381	1,298	25	1,381	2,246	232,884	18,816
TOTALS	245,059	131,665	71,209	162,483	208,532	$4,753,686	$143,740

DEL NORTE

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	83	56	11	*	54	-$3,117	+
$1 UNDER $1,000	193	48	80	*	32	92	+
1,000 UNDER 2,000	289	60	62	*	85	434	+
2,000 UNDER 3,000	297	50	86	7	66	740	+
3,000 UNDER 4,000	336	77	115	9	110	1,184	+
4,000 UNDER 5,000	292	100	132	11	153	1,315	+
5,000 UNDER 6,000	308	102	126	5	143	1,682	+
6,000 UNDER 7,000	236	104	90	73	110	1,533	$1
7,000 UNDER 8,000	259	123	116	116	192	1,941	5
8,000 UNDER 9,000	243	123	91	95	158	2,068	9
9,000 UNDER 10,000	239	128	105	85	175	2,269	11
10,000 UNDER 11,000	178	110	68	55	149	1,867	10
11,000 UNDER 12,000	192	115	84	67	158	2,203	15
12,000 UNDER 13,000	183	103	81	98	140	2,291	20
13,000 UNDER 14,000	188	132	83	147	174	2,529	20
14,000 UNDER 15,000	185	137	67	153	205	2,673	24
15,000 UNDER 16,000	194	142	74	179	215	2,998	35
16,000 UNDER 17,000	187	139	68	175	201	3,079	41
17,000 UNDER 18,000	167	133	49	159	223	2,922	41
18,000 UNDER 19,000	157	132	43	149	209	2,898	43
19,000 UNDER 20,000	156	132	40	152	195	3,044	52
20,000 UNDER 21,000	154	135	35	151	191	3,162	56
21,000 UNDER 22,000	172	157	39	170	223	3,701	71
22,000 UNDER 23,000	116	100	20	115	176	2,608	55
23,000 UNDER 24,000	107	98	23	106	167	2,511	56
24,000 UNDER 25,000	90	79	19	90	127	2,201	54
25,000 UNDER 30,000	328	313	47	326	433	8,961	234
30,000 UNDER 40,000	253	243	28	251	309	6,448	294
40,000 UNDER 50,000	69	64	*	68	82	3,051	149
50,000 UNDER 100,000	70	63	*	70	63	4,668	322
100,000 AND OVER	10	10	*	10	7	1,126	90
TOTALS	5,931	3,508	1,885	3,098	4,925	$77,082	$1,708

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	EL DORADO NUMBER OF RETURNS ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	310	182	90	*	265	-$1,793	+
$1 UNDER $1,000	890	176	392	*	139	272	$1
1,000 UNDER 2,000	1,151	151	335	23	207	1,717	+
2,000 UNDER 3,000	1,265	184	485	18	257	3,174	+
3,000 UNDER 4,000	1,361	246	590	19	341	4,756	+
4,000 UNDER 5,000	1,410	320	696	18	412	6,330	+
5,000 UNDER 6,000	1,411	367	751	22	578	7,773	+
6,000 UNDER 7,000	1,443	455	795	552	551	9,368	9
7,000 UNDER 8,000	1,289	435	709	669	478	9,653	32
8,000 UNDER 9,000	1,230	500	654	560	571	10,436	50
9,000 UNDER 10,000	1,157	529	574	494	632	10,982	65
10,000 UNDER 11,000	1,034	562	468	379	621	10,849	67
11,000 UNDER 12,000	932	544	407	326	575	10,718	74
12,000 UNDER 13,000	889	598	357	352	680	11,102	67
13,000 UNDER 14,000	841	595	328	518	748	11,354	79
14,000 UNDER 15,000	718	525	247	471	591	10,408	87
15,000 UNDER 16,000	699	520	243	520	662	10,831	105
16,000 UNDER 17,000	664	520	188	548	641	10,964	114
17,000 UNDER 18,000	733	581	183	628	691	12,826	139
18,000 UNDER 19,000	699	590	158	639	816	12,949	149
19,000 UNDER 20,000	624	539	130	559	666	12,160	155
20,000 UNDER 21,000	587	515	128	558	631	12,030	172
21,000 UNDER 22,000	543	485	106	519	656	11,684	179
22,000 UNDER 23,000	555	493	75	526	719	12,485	205
23,000 UNDER 24,000	517	476	75	505	720	12,151	204
24,000 UNDER 25,000	436	402	58	428	532	10,668	201
25,000 UNDER 30,000	1,611	1,503	166	1,584	2,101	43,887	992
30,000 UNDER 40,000	1,523	1,461	117	1,508	1,931	51,798	1,574
40,000 UNDER 50,000	482	448	24	474	594	21,299	897
50,000 UNDER 100,000	412	387	*	412	505	26,241	1,572
100,000 AND OVER	46	41	*	45	62	15,963	541
TOTALS	27,462	15,340	9,548	13,893	19,577	$395,155	$7,730

ADJUSTED GROSS INCOME CLASS	FRESNO NUMBER OF RETURNS ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	1,499	938	323	42	1,490	-$26,044	$86
$1 UNDER $1,000	4,745	734	2,219	72	1,143	2,085	1
1,000 UNDER 2,000	6,847	799	2,025	94	1,899	10,405	3
2,000 UNDER 3,000	7,967	1,169	2,712	115	2,904	19,999	1
3,000 UNDER 4,000	8,673	1,679	3,367	105	4,286	30,385	1
4,000 UNDER 5,000	8,531	2,123	3,665	104	5,063	38,343	15
5,000 UNDER 6,000	8,384	2,376	3,778	118	5,346	46,119	7
6,000 UNDER 7,000	8,303	2,674	3,974	3,006	5,944	53,902	47
7,000 UNDER 8,000	8,071	2,946	4,018	3,875	6,600	60,525	185
8,000 UNDER 9,000	7,391	3,064	3,723	3,277	6,377	62,763	294
9,000 UNDER 10,000	7,063	3,249	3,531	2,879	6,903	67,047	388
10,000 UNDER 11,000	6,492	3,349	3,056	2,429	6,668	68,104	450
11,000 UNDER 12,000	5,848	3,239	2,705	2,158	6,267	67,207	492
12,000 UNDER 13,000	5,403	3,278	2,366	2,396	5,856	67,470	521
13,000 UNDER 14,000	5,235	3,346	2,103	3,703	5,702	70,692	613
14,000 UNDER 15,000	4,896	3,248	1,857	3,835	5,580	70,960	726
15,000 UNDER 16,000	4,545	3,234	1,606	3,787	5,330	70,418	774
16,000 UNDER 17,000	4,483	3,299	1,489	3,979	5,279	73,953	929
17,000 UNDER 18,000	4,424	3,368	1,262	4,115	5,313	77,385	1,047
18,000 UNDER 19,000	4,173	3,324	1,038	3,964	5,059	77,156	1,123
19,000 UNDER 20,000	3,854	3,233	893	3,822	4,877	77,071	1,212
20,000 UNDER 21,000	3,619	3,011	709	3,516	4,510	74,179	1,260
21,000 UNDER 22,000	3,371	2,898	649	3,301	4,271	72,477	1,293
22,000 UNDER 23,000	3,183	2,813	546	3,130	4,136	71,586	1,353
23,000 UNDER 24,000	2,818	2,484	439	2,774	3,588	66,188	1,367
24,000 UNDER 25,000	2,606	2,358	371	2,567	3,463	63,832	1,356
25,000 UNDER 30,000	9,800	9,058	1,116	9,704	12,882	267,284	6,660
30,000 UNDER 40,000	8,848	8,283	672	8,776	11,524	301,213	10,244
40,000 UNDER 50,000	3,035	2,816	198	3,020	3,669	134,301	6,300
50,000 UNDER 100,000	3,335	3,033	164	3,332	4,160	220,887	14,502
100,000 AND OVER	909	848	30	909	1,209	156,159	13,[illegible]56
TOTALS	168,451	92,263	56,654	88,904	157,298	$2,514,051	$66,706

ADJUSTED GROSS INCOME CLASS	GLENN NUMBER OF RETURNS ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	181	124	20	5	169	-$2,220	$1
$1 UNDER $1,000	181	47	65	*	69	84	+
1,000 UNDER 2,000	277	43	76	5	76	422	+
2,000 UNDER 3,000	340	57	91	7	100	848	2
3,000 UNDER 4,000	375	101	127	4	149	1,314	+
4,000 UNDER 5,000	341	91	119	*	184	1,532	+
5,000 UNDER 6,000	356	124	125	5	214	1,958	+
6,000 UNDER 7,000	360	149	115	109	259	2,326	3
7,000 UNDER 8,000	343	151	142	136	322	2,573	7
8,000 UNDER 9,000	332	164	128	131	281	2,816	12
9,000 UNDER 10,000	327	193	142	118	346	3,103	15
10,000 UNDER 11,000	282	160	135	111	278	2,969	20
11,000 UNDER 12,000	274	172	108	83	284	3,147	19
12,000 UNDER 13,000	278	198	100	111	334	3,480	22
13,000 UNDER 14,000	238	167	74	188	273	3,214	26
14,000 UNDER 15,000	239	190	76	205	327	3,463	28
15,000 UNDER 16,000	247	200	82	210	353	3,820	35
16,000 UNDER 17,000	199	159	58	191	254	3,284	40
17,000 UNDER 18,000	212	176	53	206	256	3,712	51
18,000 UNDER 19,000	180	159	39	174	219	3,324	44
19,000 UNDER 20,000	166	150	39	161	253	3,237	49
20,000 UNDER 21,000	168	150	32	166	188	3,439	60
21,000 UNDER 22,000	144	132	30	141	183	3,097	57
22,000 UNDER 23,000	124	112	18	124	151	2,789	56
23,000 UNDER 24,000	109	101	20	109	176	2,561	52
24,000 UNDER 25,000	88	82	11	86	103	2,152	47
25,000 UNDER 30,000	324	299	30	322	423	8,843	234
30,000 UNDER 40,000	298	279	21	295	402	10,108	380
40,000 UNDER 50,000	92	85	*	92	103	4,086	214
50,000 UNDER 100,000	121	112	*	121	167	7,966	580
100,000 AND OVER	16	16	—	16	24	2,131	194
TOTALS	7,212	4,343	2,084	3,636	6,920	$95,578	$2,248

ADJUSTED GROSS INCOME CLASS	HUMBOLDT NUMBER OF RETURNS ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	296	143	78	10	185	-$1,199	$8
$1 UNDER $1,000	1,800	224	1,134	31	339	888	+
1,000 UNDER 2,000	2,057	182	886	45	288	3,111	23
2,000 UNDER 3,000	2,182	253	1,053	42	377	5,456	+
3,000 UNDER 4,000	2,102	329	985	29	491	7,338	+
4,000 UNDER 5,000	1,820	365	895	20	470	8,161	+
5,000 UNDER 6,000	1,766	468	847	32	621	9,719	+
6,000 UNDER 7,000	1,651	473	791	690	589	10,743	11
7,000 UNDER 8,000	1,558	528	774	830	865	11,658	39
8,000 UNDER 9,000	1,462	532	744	738	763	12,412	65
9,000 UNDER 10,000	1,279	532	596	616	706	12,142	83
10,000 UNDER 11,000	1,261	628	599	534	753	13,233	99
11,000 UNDER 12,000	1,171	615	513	493	736	13,458	115
12,000 UNDER 13,000	1,056	577	445	571	696	13,192	129
13,000 UNDER 14,000	1,149	673	498	912	912	15,504	164
14,000 UNDER 15,000	1,231	756	533	1,045	981	17,854	228
15,000 UNDER 16,000	1,259	845	529	1,142	1,119	19,520	263
16,000 UNDER 17,000	1,193	857	482	1,116	1,173	19,690	284
17,000 UNDER 18,000	1,186	897	417	1,138	1,268	20,745	317
18,000 UNDER 19,000	1,139	899	379	1,106	1,254	21,071	352
19,000 UNDER 20,000	1,033	865	288	1,016	1,257	20,145	340
20,000 UNDER 21,000	918	776	229	908	1,192	18,822	349
21,000 UNDER 22,000	862	751	190	853	1,064	18,523	359
22,000 UNDER 23,000	834	748	186	827	972	18,753	380
23,000 UNDER 24,000	742	659	126	735	909	17,431	381
24,000 UNDER 25,000	667	605	122	665	835	16,330	383
25,000 UNDER 30,000	2,451	2,309	366	2,442	3,162	66,783	1,765
30,000 UNDER 40,000	1,987	1,877	177	1,984	2,480	67,379	2,426
40,000 UNDER 50,000	558	515	33	558	726	24,725	1,208
50,000 UNDER 100,000	606	561	28	605	826	39,342	2,655
100,000 AND OVER	131	122	6	131	164	24,760	1,945
TOTALS	39,407	20,562	14,929	21,864	28,111	$567,489	$14,371

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	IMPERIAL							INYO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	276	181	50	11	327	-$7,390	$24	79	43	34	*	57	-$294	+
$1 UNDER $1,000	660	135	227	7	241	312	1	288	57	102	*	27	86	+
1,000 UNDER 2,000	1,071	162	255	16	473	1,633	+	299	44	77	6	60	454	+
2,000 UNDER 3,000	1,313	265	380	9	816	3,295	+	343	56	111	4	45	856	+
3,000 UNDER 4,000	1,669	427	532	11	1,532	5,850	+	339	83	135	5	102	1,178	+
4,000 UNDER 5,000	1,618	507	549	29	1,704	7,279	2	315	79	136	7	80	1,426	+
5,000 UNDER 6,000	1,613	649	578	13	2,152	8,859	+	294	87	130	11	99	1,613	+
6,000 UNDER 7,000	1,580	766	589	390	2,322	10,254	12	282	92	136	92	106	1,819	12
7,000 UNDER 8,000	1,593	854	661	525	2,802	11,939	24	289	112	131	141	146	2,161	7
8,000 UNDER 9,000	1,407	824	572	403	2,837	11,947	35	248	105	117	106	146	2,113	9
9,000 UNDER 10,000	1,424	901	587	371	3,189	13,506	50	233	114	109	88	157	2,218	12
10,000 UNDER 11,000	1,466	1,015	557	351	3,683	15,381	65	225	121	102	86	144	2,364	16
11,000 UNDER 12,000	1,233	865	503	291	3,283	14,189	67	214	140	100	68	176	2,462	15
12,000 UNDER 13,000	1,075	807	416	319	2,740	13,427	63	209	144	84	77	155	2,609	16
13,000 UNDER 14,000	948	714	363	566	2,323	12,786	78	237	154	116	173	198	3,201	28
14,000 UNDER 15,000	804	593	288	618	1,743	11,654	104	196	137	87	162	179	2,844	30
15,000 UNDER 16,000	767	572	292	659	1,554	11,891	122	195	140	80	165	219	3,021	34
16,000 UNDER 17,000	700	539	240	618	1,337	11,536	139	196	165	91	177	229	3,237	36
17,000 UNDER 18,000	659	512	210	630	1,312	11,530	153	187	151	90	176	236	3,278	43
18,000 UNDER 19,000	571	459	164	547	1,025	10,565	154	165	140	66	152	196	3,049	44
19,000 UNDER 20,000	548	461	160	534	949	10,675	166	186	152	81	177	227	3,632	62
20,000 UNDER 21,000	472	407	121	466	781	9,673	163	169	150	64	163	234	3,461	55
21,000 UNDER 22,000	441	386	123	433	716	9,474	171	154	137	63	150	201	3,308	61
22,000 UNDER 23,000	376	340	71	371	620	8,466	156	144	140	43	142	182	3,235	54
23,000 UNDER 24,000	355	325	74	352	609	8,341	166	135	121	36	132	193	3,167	65
24,000 UNDER 25,000	296	272	64	293	437	7,251	158	130	123	42	128	178	3,185	67
25,000 UNDER 30,000	1,310	1,218	191	1,297	2,033	35,692	900	411	385	96	411	531	11,177	286
30,000 UNDER 40,000	1,139	1,075	91	1,137	1,752	38,862	1,364	332	318	45	331	417	11,256	383
40,000 UNDER 50,000	397	362	29	397	532	17,447	878	78	71	*	77	110	3,469	154
50,000 UNDER 100,000	393	357	*	393	540	26,546	1,825	100	92	7	100	137	6,466	399
100,000 AND OVER	124	107	*	124	170	20,562	1,896	13	12	*	13	15	2,109	224
TOTALS	28,298	17,057	8,956	12,181	46,534	$373,432	$8,936	6,685	3,865	2,597	3,522	5,182	$94,160	$2,102

ADJUSTED GROSS INCOME CLASS	KERN							KINGS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,183	771	210	38	1,198	-$28,314	$188	273	194	41	5	278	-$3,496	$9
$1 UNDER $1,000	3,414	560	1,496	50	805	1,524	+	461	142	150	8	284	219	+
1,000 UNDER 2,000	4,868	642	1,323	71	1,508	7,397	+	757	157	147	9	309	1,135	+
2,000 UNDER 3,000	5,466	861	1,841	74	1,969	13,721	2	850	167	222	5	389	2,127	+
3,000 UNDER 4,000	5,827	1,175	2,317	88	2,838	20,449	1	957	247	280	11	518	3,353	+
4,000 UNDER 5,000	6,095	1,537	2,670	91	3,763	27,423	1	888	269	292	9	585	4,000	+
5,000 UNDER 6,000	5,857	1,852	2,573	84	3,936	32,165	1	1,007	364	380	7	746	5,550	+
6,000 UNDER 7,000	5,736	2,073	2,669	1,883	4,496	37,223	35	1,001	407	387	323	857	6,509	6
7,000 UNDER 8,000	5,339	2,223	2,588	2,256	4,571	40,045	107	931	455	403	349	986	6,991	18
8,000 UNDER 9,000	5,018	2,302	2,459	2,002	4,672	42,588	179	918	472	397	349	1,063	7,795	33
9,000 UNDER 10,000	4,790	2,396	2,393	1,767	4,742	45,470	245	816	454	321	286	956	7,759	39
10,000 UNDER 11,000	4,501	2,457	2,153	1,513	4,660	47,195	277	841	529	348	251	997	8,833	47
11,000 UNDER 12,000	4,111	2,458	1,899	1,344	4,625	47,241	303	771	512	296	218	974	8,865	50
12,000 UNDER 13,000	3,926	2,467	1,737	1,700	4,447	49,050	345	711	502	287	255	1,014	8,873	52
13,000 UNDER 14,000	3,749	2,453	1,642	2,667	4,473	50,608	434	681	498	220	438	1,033	9,196	63
14,000 UNDER 15,000	3,561	2,396	1,468	2,707	4,156	51,648	510	624	477	203	497	883	9,040	70
15,000 UNDER 16,000	3,501	2,535	1,371	2,986	4,385	54,250	583	618	477	189	524	887	9,576	90
16,000 UNDER 17,000	3,308	2,446	1,205	2,975	4,036	54,571	669	593	493	164	539	839	9,787	103
17,000 UNDER 18,000	3,293	2,500	1,131	3,074	4,086	57,610	787	572	457	145	548	865	10,011	131
18,000 UNDER 19,000	3,249	2,512	984	3,110	4,160	60,051	908	516	445	109	496	785	9,537	124
19,000 UNDER 20,000	3,121	2,537	858	3,006	4,141	60,833	970	505	451	97	494	695	9,849	145
20,000 UNDER 21,000	3,062	2,564	763	2,996	4,067	62,769	1,062	440	400	68	433	608	9,004	141
21,000 UNDER 22,000	2,756	2,357	630	2,719	3,651	59,235	1,087	394	363	68	390	547	8,473	150
22,000 UNDER 23,000	2,690	2,326	590	2,665	3,562	60,527	1,186	337	318	49	336	493	7,580	140
23,000 UNDER 24,000	2,476	2,191	465	2,457	3,259	58,170	1,195	307	290	38	298	463	7,208	134
24,000 UNDER 25,000	2,318	2,078	390	2,303	3,112	56,785	1,231	302	284	33	300	421	7,401	160
25,000 UNDER 30,000	8,633	8,006	1,189	8,585	11,992	235,300	5,882	1,000	947	84	995	1,346	27,324	705
30,000 UNDER 40,000	7,781	7,366	600	7,754	10,699	264,990	9,099	796	753	53	791	1,072	26,941	941
40,000 UNDER 50,000	2,394	2,270	110	2,386	3,140	105,619	4,948	240	219	10	239	298	10,693	548
50,000 UNDER 100,000	2,116	1,964	80	2,115	2,625	138,930	9,174	269	246	*	269	341	17,943	1,261
100,000 AND OVER	598	547	19	598	767	103,194	9,464	83	74	*	83	91	14,036	1,288
TOTALS	124,737	72,822	41,823	68,154	124,541	$1,918,267	$50,873	19,459	12,063	5,491	9,755	21,623	$272,112	$6,448

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	LAKE							LASSEN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	179	112	38	*	108	-$1,089	+	79	56	8	*	*	-$521	+
$1 UNDER $1,000	560	151	314	*	96	169	+	245	49	93	*	85	105	+
1,000 UNDER 2,000	460	114	150	5	114	699	+	299	44	81	4	72	448	+
2,000 UNDER 3,000	547	165	178	8	133	1,382	+	302	55	100	7	78	759	+
3,000 UNDER 4,000	599	181	232	13	199	2,114	+	311	74	108	3	96	1,097	+
4,000 UNDER 5,000	597	223	225	7	194	2,691	+	331	83	127	5	139	1,494	+
5,000 UNDER 6,000	616	264	223	6	234	3,380	+	313	100	122	4	124	1,720	+
6,000 UNDER 7,000	584	312	214	128	315	3,798	$2	284	108	108	94	171	1,841	$1
7,000 UNDER 8,000	598	311	215	207	277	4,479	9	278	122	114	114	148	2,084	6
8,000 UNDER 9,000	529	279	187	177	285	4,483	15	263	150	81	95	172	2,231	10
9,000 UNDER 10,000	480	334	156	114	267	4,559	15	268	155	102	94	215	2,538	13
10,000 UNDER 11,000	437	291	140	119	235	4,579	22	255	155	96	85	167	2,675	16
11,000 UNDER 12,000	408	296	123	98	266	4,685	21	234	147	77	77	206	2,694	18
12,000 UNDER 13,000	399	290	107	157	318	4,983	27	233	155	81	100	215	2,909	20
13,000 UNDER 14,000	326	247	102	207	256	4,392	28	214	163	64	151	205	2,887	20
14,000 UNDER 15,000	301	235	86	228	250	4,369	35	218	161	62	174	252	3,165	29
15,000 UNDER 16,000	302	245	73	239	260	4,683	39	223	164	67	197	228	3,456	41
16,000 UNDER 17,000	277	229	62	240	261	4,562	46	246	200	67	229	270	4,060	48
17,000 UNDER 18,000	300	255	74	266	286	5,250	59	189	148	47	178	181	3,307	49
18,000 UNDER 19,000	246	209	48	221	242	4,558	56	183	156	43	176	213	3,388	49
19,000 UNDER 20,000	215	185	41	200	234	4,189	56	222	196	46	216	285	4,330	66
20,000 UNDER 21,000	198	173	50	190	216	4,061	64	180	161	37	174	245	3,686	59
21,000 UNDER 22,000	177	164	48	171	212	3,809	62	154	132	29	152	176	3,308	64
22,000 UNDER 23,000	213	193	28	210	212	4,790	87	146	133	19	142	179	3,281	60
23,000 UNDER 24,000	154	141	21	149	167	3,620	69	145	139	24	145	209	3,403	76
24,000 UNDER 25,000	130	117	16	127	118	3,185	72	108	101	18	107	133	2,645	55
25,000 UNDER 30,000	475	441	58	471	453	12,892	317	432	410	54	430	575	11,786	301
30,000 UNDER 40,000	417	398	41	416	451	14,186	478	348	334	29	344	448	11,767	404
40,000 UNDER 50,000	128	120	6	127	125	5,680	254	79	75	*	79	79	3,465	152
50,000 UNDER 100,000	150	138	3	150	180	9,659	583	59	58	*	59	72	3,911	251
100,000 AND OVER	9	7	—	9	8	1,367	90	4	4	—	4	*	457	31
TOTALS	11,011	6,820	3,259	4,666	6,972	$136,184	$2,506	6,845	4,179	1,911	3,643	5,682	$94,376	$1,839

ADJUSTED GROSS INCOME CLASS	LOS ANGELES							MADERA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	18,789	6,737	8,605	312	10,034	-$145,440	$538	302	209	48	13	274	-$7,093	$28
$1 UNDER $1,000	108,684	11,218	68,002	1,421	18,209	37,505	11	406	104	157	8	99	190	2
1,000 UNDER 2,000	110,258	9,787	44,768	1,808	30,196	167,031	11	639	126	159	5	250	973	+
2,000 UNDER 3,000	124,527	13,396	57,166	1,779	41,179	311,937	15	703	147	208	11	274	1,756	+
3,000 UNDER 4,000	134,124	17,769	68,734	1,906	56,810	469,445	31	858	247	330	7	486	3,007	1
4,000 UNDER 5,000	131,666	21,575	72,551	1,913	72,133	591,793	37	875	289	334	12	597	3,940	+
5,000 UNDER 6,000	133,755	25,766	78,837	2,060	92,098	735,419	50	861	326	329	8	600	4,736	+
6,000 UNDER 7,000	131,654	30,145	80,908	47,895	103,528	855,069	754	832	360	352	245	673	5,412	4
7,000 UNDER 8,000	126,712	32,564	79,510	64,721	105,403	949,925	3,054	853	409	350	313	814	6,405	15
8,000 UNDER 9,000	120,905	33,309	76,778	62,082	102,232	1,027,289	5,533	772	406	325	281	774	6,559	24
9,000 UNDER 10,000	115,051	34,587	73,310	57,274	102,008	1,092,351	7,712	726	429	291	227	848	6,903	31
10,000 UNDER 11,000	110,408	36,323	68,854	53,172	100,501	1,158,301	9,837	715	441	291	223	807	7,499	39
11,000 UNDER 12,000	99,385	36,067	60,796	48,922	92,586	1,142,125	11,151	647	442	259	175	771	7,448	40
12,000 UNDER 13,000	92,454	37,030	55,016	54,331	90,236	1,154,959	12,561	561	392	206	211	691	7,002	37
13,000 UNDER 14,000	86,127	37,423	49,107	64,653	87,781	1,161,962	14,321	584	443	230	397	766	7,879	46
14,000 UNDER 15,000	80,342	38,251	44,335	65,324	84,671	1,164,500	16,064	557	415	202	426	687	8,082	67
15,000 UNDER 16,000	75,925	38,504	39,511	64,778	82,297	1,176,372	17,841	516	428	137	413	654	8,007	64
16,000 UNDER 17,000	72,358	39,393	35,487	64,284	80,341	1,193,536	19,670	519	433	134	456	640	8,573	85
17,000 UNDER 18,000	68,609	39,448	31,561	62,984	77,536	1,200,235	21,301	512	431	133	457	763	8,935	100
18,000 UNDER 19,000	65,410	39,779	27,880	61,479	76,717	1,209,821	22,730	482	419	110	457	671	8,916	109
19,000 UNDER 20,000	61,867	39,814	24,371	58,960	73,274	1,206,066	23,778	429	369	85	413	621	8,357	117
20,000 UNDER 21,000	58,018	39,636	20,846	55,994	70,651	1,188,885	24,151	363	334	62	352	498	7,442	106
21,000 UNDER 22,000	53,746	38,438	17,549	52,284	66,398	1,155,133	24,296	351	319	56	341	508	7,542	120
22,000 UNDER 23,000	50,212	37,573	15,055	49,104	63,213	1,129,417	24,642	329	296	50	320	462	7,399	130
23,000 UNDER 24,000	46,015	35,826	12,740	45,161	58,937	1,081,073	24,388	308	291	43	304	452	7,235	135
24,000 UNDER 25,000	43,206	34,607	11,064	42,599	55,553	1,058,334	24,773	278	256	38	275	377	6,815	139
25,000 UNDER 30,000	169,320	143,215	35,007	167,636	220,697	4,627,183	120,754	1,027	982	106	1,011	1,399	28,000	658
30,000 UNDER 40,000	178,862	160,137	24,668	177,846	232,074	6,117,497	205,577	789	749	56	783	1,030	26,728	895
40,000 UNDER 50,000	66,254	59,666	6,655	66,002	82,859	2,929,250	130,275	237	214	13	236	263	10,498	514
50,000 UNDER 100,000	64,557	56,585	5,464	64,389	82,497	4,252,169	256,717	295	267	*	295	293	19,849	1,382
100,000 AND OVER	19,418	16,854	1,158	19,389	26,227	3,837,491	322,312	56	52	*	56	69	9,051	823
TOTALS	2,818,618	1,241,422	1,296,293	1,582,462	2,538,876	$45,236,633	$1,344,885	17,382	11,025	5,106	8,735	18,111	$244,045	$5,711

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	MARIN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	856	349	226	24	554	-$8,798	$22
$1 UNDER $1,000	2,208	195	867	52	348	1,099	3
1,000 UNDER 2,000	3,217	196	924	82	356	4,884	+
2,000 UNDER 3,000	3,527	254	1,240	87	407	8,827	+
3,000 UNDER 4,000	3,798	287	1,570	79	486	13,287	1
4,000 UNDER 5,000	3,472	375	1,495	86	678	15,584	3
5,000 UNDER 6,000	3,482	490	1,549	109	789	19,125	3
6,000 UNDER 7,000	3,198	521	1,582	1,494	846	20,766	26
7,000 UNDER 8,000	3,205	610	1,622	2,023	965	24,033	100
8,000 UNDER 9,000	3,096	630	1,683	2,013	931	26,306	180
9,000 UNDER 10,000	2,950	615	1,615	1,892	1,021	28,026	257
10,000 UNDER 11,000	3,000	698	1,678	1,891	1,133	31,473	349
11,000 UNDER 12,000	2,881	775	1,587	1,779	1,182	33,103	407
12,000 UNDER 13,000	2,713	738	1,458	1,926	1,164	33,893	487
13,000 UNDER 14,000	2,550	779	1,357	2,056	1,156	34,430	551
14,000 UNDER 15,000	2,332	750	1,132	1,959	1,102	33,805	617
15,000 UNDER 16,000	2,258	789	1,100	1,959	1,082	34,994	693
16,000 UNDER 17,000	2,187	836	1,001	1,931	1,188	36,112	751
17,000 UNDER 18,000	2,133	888	943	1,944	1,267	37,326	828
18,000 UNDER 19,000	2,074	926	833	1,911	1,291	38,353	893
19,000 UNDER 20,000	2,007	966	736	1,894	1,472	39,128	917
20,000 UNDER 21,000	1,951	1,044	646	1,850	1,478	40,013	966
21,000 UNDER 22,000	1,824	1,072	564	1,764	1,635	39,208	951
22,000 UNDER 23,000	1,693	1,040	507	1,642	1,507	38,077	980
23,000 UNDER 24,000	1,641	1,141	418	1,605	1,514	38,542	960
24,000 UNDER 25,000	1,587	1,073	393	1,545	1,462	38,856	1,029
25,000 UNDER 30,000	6,888	5,393	1,263	6,786	7,295	188,911	5,219
30,000 UNDER 40,000	9,287	7,889	1,125	9,204	10,731	319,898	11,121
40,000 UNDER 50,000	4,514	3,982	345	4,489	5,494	200,594	8,992
50,000 UNDER 100,000	5,085	4,552	267	5,071	7,229	334,225	20,284
100,000 AND OVER	1,098	979	34	1,098	1,627	217,916	19,379
TOTALS	92,712	40,832	31,760	62,245	59,390	$1,961,996	$76,969

ADJUSTED GROSS INCOME CLASS	MARIPOSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	39	23	6	*	28	-$250	+
$1 UNDER $1,000	96	23	34	*	16	47	+
1,000 UNDER 2,000	138	21	30	4	7	206	+
2,000 UNDER 3,000	202	46	72	3	43	510	+
3,000 UNDER 4,000	182	51	56	4	39	635	+
4,000 UNDER 5,000	214	58	71	*	78	970	+
5,000 UNDER 6,000	200	73	68	4	63	1,098	+
6,000 UNDER 7,000	210	85	71	80	62	1,367	3
7,000 UNDER 8,000	178	81	66	80	174	1,333	4
8,000 UNDER 9,000	168	81	57	75	75	1,429	7
9,000 UNDER 10,000	146	76	61	61	93	1,386	8
10,000 UNDER 11,000	156	98	51	49	89	1,634	9
11,000 UNDER 12,000	130	77	48	50	88	1,496	11
12,000 UNDER 13,000	111	76	40	48	97	1,393	9
13,000 UNDER 14,000	107	79	23	75	80	1,447	10
14,000 UNDER 15,000	90	70	21	64	74	1,303	10
15,000 UNDER 16,000	94	72	31	86	91	1,454	16
16,000 UNDER 17,000	81	67	26	72	69	1,333	15
17,000 UNDER 18,000	76	63	24	69	68	1,325	17
18,000 UNDER 19,000	93	81	22	89	116	1,712	22
19,000 UNDER 20,000	80	67	15	76	108	1,556	25
20,000 UNDER 21,000	55	53	8	54	72	1,127	17
21,000 UNDER 22,000	72	66	14	70	84	1,545	25
22,000 UNDER 23,000	67	63	11	64	77	1,505	28
23,000 UNDER 24,000	44	41	8	43	57	1,035	21
24,000 UNDER 25,000	37	32	7	37	54	908	21
25,000 UNDER 30,000	179	168	25	177	251	4,839	117
30,000 UNDER 40,000	105	102	10	103	118	3,637	119
40,000 UNDER 50,000	32	29	*	31	37	1,412	68
50,000 UNDER 100,000	38	36	*	38	35	2,495	141
100,000 AND OVER	4	4	—	4	8	746	64
TOTALS	3,424	1,962	980	1,614	2,351	$42,633	$788

ADJUSTED GROSS INCOME CLASS	MENDOCINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	293	181	77	4	244	-$2,050	$1
$1 UNDER $1,000	886	151	474	12	184	351	+
1,000 UNDER 2,000	970	123	330	23	180	1,476	1
2,000 UNDER 3,000	1,098	179	412	21	295	2,752	+
3,000 UNDER 4,000	1,126	213	465	19	428	3,929	+
4,000 UNDER 5,000	1,124	263	470	20	476	5,046	+
5,000 UNDER 6,000	1,142	343	511	10	521	6,277	+
6,000 UNDER 7,000	985	342	470	342	563	6,396	5
7,000 UNDER 8,000	1,003	389	486	465	665	7,508	21
8,000 UNDER 9,000	931	399	440	418	625	7,907	36
9,000 UNDER 10,000	873	421	388	343	602	8,279	45
10,000 UNDER 11,000	850	458	390	306	651	8,894	55
11,000 UNDER 12,000	771	440	328	271	687	8,868	62
12,000 UNDER 13,000	748	444	340	360	678	9,362	78
13,000 UNDER 14,000	717	451	302	560	595	9,692	96
14,000 UNDER 15,000	731	502	315	590	701	10,596	111
15,000 UNDER 16,000	798	569	337	693	847	12,351	142
16,000 UNDER 17,000	716	547	274	645	833	11,808	146
17,000 UNDER 18,000	733	572	244	686	852	12,820	178
18,000 UNDER 19,000	634	513	203	604	778	11,714	175
19,000 UNDER 20,000	584	487	189	567	711	11,376	180
20,000 UNDER 21,000	528	459	144	516	669	10,825	185
21,000 UNDER 22,000	516	453	112	504	684	11,090	202
22,000 UNDER 23,000	460	407	107	453	595	10,349	199
23,000 UNDER 24,000	446	413	98	443	588	10,471	210
24,000 UNDER 25,000	389	356	85	384	498	9,521	204
25,000 UNDER 30,000	1,295	1,196	225	1,288	1,661	35,292	920
30,000 UNDER 40,000	1,047	981	95	1,046	1,279	35,550	1,238
40,000 UNDER 50,000	338	311	34	336	425	14,988	716
50,000 UNDER 100,000	320	292	12	320	359	20,970	1,352
100,000 AND OVER	76	68	—	76	87	12,428	1,156
TOTALS	23,128	12,923	8,357	12,325	18,961	$326,836	$7,714

ADJUSTED GROSS INCOME CLASS	MERCED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	757	493	105	25	774	-$12,074	$16
$1 UNDER $1,000	1,433	330	440	27	523	678	5
1,000 UNDER 2,000	1,796	301	427	22	630	2,723	3
2,000 UNDER 3,000	2,079	439	601	28	1,017	5,214	+
3,000 UNDER 4,000	2,125	548	775	22	1,097	7,440	2
4,000 UNDER 5,000	2,179	656	860	20	1,367	9,797	+
5,000 UNDER 6,000	2,195	748	903	17	1,556	12,075	+
6,000 UNDER 7,000	2,035	825	896	648	1,638	13,214	9
7,000 UNDER 8,000	2,122	958	1,018	874	2,039	15,872	41
8,000 UNDER 9,000	1,896	917	921	770	1,899	16,112	67
9,000 UNDER 10,000	1,860	1,011	871	640	2,083	17,652	87
10,000 UNDER 11,000	1,715	1,029	715	536	2,112	17,999	98
11,000 UNDER 12,000	1,420	950	535	385	1,687	16,308	86
12,000 UNDER 13,000	1,324	939	511	504	1,757	16,540	98
13,000 UNDER 14,000	1,236	903	452	842	1,620	16,661	114
14,000 UNDER 15,000	1,116	852	374	876	1,525	16,189	131
15,000 UNDER 16,000	1,140	911	349	944	1,606	17,675	158
16,000 UNDER 17,000	976	789	313	895	1,372	16,103	178
17,000 UNDER 18,000	1,025	848	254	971	1,402	17,929	220
18,000 UNDER 19,000	922	786	211	884	1,339	17,051	226
19,000 UNDER 20,000	885	785	181	857	1,301	17,256	247
20,000 UNDER 21,000	768	679	138	749	1,117	15,743	255
21,000 UNDER 22,000	716	645	116	703	969	15,394	260
22,000 UNDER 23,000	637	581	96	624	907	14,327	265
23,000 UNDER 24,000	564	518	66	558	736	13,243	267
24,000 UNDER 25,000	529	482	49	520	815	12,959	281
25,000 UNDER 30,000	1,913	1,797	163	1,894	2,748	52,146	1,328
30,000 UNDER 40,000	1,549	1,466	91	1,535	2,163	52,579	1,841
40,000 UNDER 50,000	537	503	27	536	690	23,528	1,120
50,000 UNDER 100,000	520	479	*	520	684	34,457	2,326
100,000 AND OVER	111	109	*	111	153	16,924	1,504
TOTALS	40,080	23,277	12,479	18,537	41,326	$509,714	$11,233

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	MODOC						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	80	53	9	3	73	-$1,808	$1
$1 UNDER $1,000	83	28	26	4	29	40	+
1,000 UNDER 2,000	82	18	15	—	16	125	+
2,000 UNDER 3,000	104	26	17	3	29	264	+
3,000 UNDER 4,000	136	50	43	*	71	476	+
4,000 UNDER 5,000	114	42	38	*	58	516	+
5,000 UNDER 6,000	131	56	45	3	68	718	+
6,000 UNDER 7,000	110	49	29	38	42	711	1
7,000 UNDER 8,000	115	66	35	39	80	862	2
8,000 UNDER 9,000	128	60	52	52	87	1,088	5
9,000 UNDER 10,000	101	64	33	33	68	964	5
10,000 UNDER 11,000	96	68	23	27	71	1,008	4
11,000 UNDER 12,000	100	72	26	26	91	1,147	6
12,000 UNDER 13,000	105	80	31	49	93	1,311	8
13,000 UNDER 14,000	74	60	21	58	80	1,000	6
14,000 UNDER 15,000	82	61	23	71	96	1,186	11
15,000 UNDER 16,000	78	63	18	66	92	1,210	11
16,000 UNDER 17,000	71	59	19	64	102	1,174	12
17,000 UNDER 18,000	63	55	11	60	70	1,106	14
18,000 UNDER 19,000	73	61	18	71	65	1,348	20
19,000 UNDER 20,000	58	51	10	58	59	1,129	16
20,000 UNDER 21,000	63	57	7	61	92	1,290	20
21,000 UNDER 22,000	56	46	14	56	59	1,205	24
22,000 UNDER 23,000	37	35	4	37	54	833	15
23,000 UNDER 24,000	38	37	5	38	53	896	18
24,000 UNDER 25,000	39	38	*	39	51	958	20
25,000 UNDER 30,000	135	130	11	135	190	3,638	93
30,000 UNDER 40,000	107	103	7	104	124	3,601	123
40,000 UNDER 50,000	20	20	*	20	11	891	40
50,000 UNDER 100,000	17	14	—	17	16	1,102	74
100,000 AND OVER	3	3	—	3	—	335	17
TOTALS	2,499	1,625	589	1,237	2,090	$30,324	$566

ADJUSTED GROSS INCOME CLASS	MONO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	52	31	7	3	46	-$790	+
$1 UNDER $1,000	64	8	27	*	14	40	+
1,000 UNDER 2,000	140	9	45	*	21	214	+
2,000 UNDER 3,000	171	11	94	3	22	428	+
3,000 UNDER 4,000	230	13	138	6	21	804	+
4,000 UNDER 5,000	206	23	137	*	32	920	+
5,000 UNDER 6,000	180	31	129	3	49	989	+
6,000 UNDER 7,000	188	37	128	89	49	1,217	$1
7,000 UNDER 8,000	169	43	117	103	61	1,271	5
8,000 UNDER 9,000	146	48	91	83	53	1,239	8
9,000 UNDER 10,000	118	44	72	60	58	1,116	8
10,000 UNDER 11,000	108	32	65	67	49	1,125	12
11,000 UNDER 12,000	95	48	67	44	50	1,092	11
12,000 UNDER 13,000	85	50	45	39	57	1,061	9
13,000 UNDER 14,000	95	60	48	71	60	1,292	14
14,000 UNDER 15,000	84	59	41	69	53	1,219	13
15,000 UNDER 16,000	80	46	50	66	66	1,241	20
16,000 UNDER 17,000	72	54	34	66	64	1,186	14
17,000 UNDER 18,000	68	52	30	58	63	1,187	16
18,000 UNDER 19,000	58	43	24	55	55	1,072	17
19,000 UNDER 20,000	46	37	15	44	52	897	15
20,000 UNDER 21,000	49	37	17	45	55	1,001	18
21,000 UNDER 22,000	61	51	23	60	60	1,314	25
22,000 UNDER 23,000	47	43	20	45	43	1,055	19
23,000 UNDER 24,000	43	39	10	43	68	1,007	20
24,000 UNDER 25,000	35	32	9	34	36	858	17
25,000 UNDER 30,000	138	122	26	136	152	3,752	91
30,000 UNDER 40,000	107	100	18	106	120	3,656	120
40,000 UNDER 50,000	43	34	*	43	46	1,905	87
50,000 UNDER 100,000	49	46	*	49	68	3,219	189
100,000 AND OVER	7	5	—	7	5	1,488	128
TOTALS	3,034	1,288	1,535	1,501	1,648	$38,075	$877

ADJUSTED GROSS INCOME CLASS	MONTEREY						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,325	715	247	13	1,135	-$7,364	$9
$1 UNDER $1,000	2,576	431	945	39	675	1,236	2
1,000 UNDER 2,000	3,537	453	994	52	926	5,372	+
2,000 UNDER 3,000	3,998	597	1,347	59	1,351	10,031	1
3,000 UNDER 4,000	4,470	797	1,848	66	1,986	15,645	2
4,000 UNDER 5,000	4,641	948	2,057	66	2,596	20,885	1
5,000 UNDER 6,000	4,575	1,105	2,139	88	3,096	25,145	2
6,000 UNDER 7,000	4,417	1,345	2,207	1,518	3,294	28,642	23
7,000 UNDER 8,000	4,102	1,385	2,118	1,993	3,345	30,727	93
8,000 UNDER 9,000	3,985	1,472	2,134	1,891	3,670	33,819	165
9,000 UNDER 10,000	3,658	1,492	1,969	1,625	3,746	34,743	221
10,000 UNDER 11,000	3,559	1,579	1,902	1,496	3,778	37,323	272
11,000 UNDER 12,000	3,188	1,602	1,623	1,291	3,584	36,631	290
12,000 UNDER 13,000	2,992	1,648	1,529	1,419	3,513	37,379	324
13,000 UNDER 14,000	2,836	1,615	1,415	1,985	3,222	38,301	386
14,000 UNDER 15,000	2,664	1,609	1,216	2,031	3,962	38,624	434
15,000 UNDER 16,000	2,457	1,562	1,048	2,049	2,971	38,054	476
16,000 UNDER 17,000	2,383	1,574	1,017	2,071	2,911	39,328	561
17,000 UNDER 18,000	2,461	1,714	898	2,198	3,027	43,044	625
18,000 UNDER 19,000	2,245	1,645	795	2,098	2,718	41,525	654
19,000 UNDER 20,000	2,140	1,628	652	2,032	2,747	41,726	699
20,000 UNDER 21,000	2,045	1,626	546	1,966	2,595	41,913	724
21,000 UNDER 22,000	1,812	1,470	437	1,757	2,365	38,927	713
22,000 UNDER 23,000	1,769	1,464	401	1,728	2,218	39,801	780
23,000 UNDER 24,000	1,589	1,363	332	1,564	1,976	37,331	762
24,000 UNDER 25,000	1,485	1,298	284	1,466	1,903	36,357	779
25,000 UNDER 30,000	5,511	4,893	808	5,455	6,799	150,483	3,774
30,000 UNDER 40,000	5,180	4,713	432	5,148	6,303	176,568	5,930
40,000 UNDER 50,000	1,767	1,576	102	1,765	2,034	78,298	3,666
50,000 UNDER 100,000	1,974	1,745	85	1,969	2,278	130,428	8,258
100,000 AND OVER	521	429	19	521	519	95,464	8,691
TOTALS	91,862	47,493	33,546	49,419	86,343	$1,416,386	$39,317

ADJUSTED GROSS INCOME CLASS	NAPA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	238	126	96	8	161	-$2,205	$6
$1 UNDER $1,000	1,045	165	573	16	125	408	+
1,000 UNDER 2,000	1,200	138	393	24	153	1,822	+
2,000 UNDER 3,000	1,364	151	471	25	220	3,409	+
3,000 UNDER 4,000	1,482	251	616	20	351	5,190	2
4,000 UNDER 5,000	1,457	288	682	18	459	6,540	+
5,000 UNDER 6,000	1,439	313	682	12	533	7,908	+
6,000 UNDER 7,000	1,293	373	641	460	552	8,374	6
7,000 UNDER 8,000	1,352	401	685	698	655	10,135	32
8,000 UNDER 9,000	1,309	458	697	665	690	11,134	58
9,000 UNDER 10,000	1,235	517	655	545	754	11,715	70
10,000 UNDER 11,000	1,222	498	661	573	776	12,821	102
11,000 UNDER 12,000	1,116	509	572	501	737	12,834	114
12,000 UNDER 13,000	1,087	511	520	631	728	13,604	138
13,000 UNDER 14,000	954	484	474	704	754	12,867	144
14,000 UNDER 15,000	917	533	438	717	741	13,296	157
15,000 UNDER 16,000	892	567	386	718	783	13,827	172
16,000 UNDER 17,000	909	576	372	798	827	14,997	217
17,000 UNDER 18,000	891	615	344	804	884	15,597	239
18,000 UNDER 19,000	908	663	294	839	992	16,800	262
19,000 UNDER 20,000	844	621	262	793	913	16,459	283
20,000 UNDER 21,000	824	624	254	794	952	16,901	313
21,000 UNDER 22,000	768	631	178	749	938	16,487	300
22,000 UNDER 23,000	738	626	161	720	965	16,601	312
23,000 UNDER 24,000	749	668	152	722	946	17,587	335
24,000 UNDER 25,000	692	613	137	676	911	16,966	354
25,000 UNDER 30,000	2,756	2,512	384	2,717	3,597	75,387	1,861
30,000 UNDER 40,000	2,648	2,505	222	2,628	3,604	90,281	2,941
40,000 UNDER 50,000	811	760	52	805	1,062	35,707	1,573
50,000 UNDER 100,000	785	707	35	783	986	51,474	3,180
100,000 AND OVER	125	114	6	125	171	24,291	1,746
TOTALS	34,050	18,518	12,095	20,298	26,920	$569,214	$14,917

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	NEVADA							ORANGE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	184	104	59	5	122	-$1,400	$1	5,381	2,622	1,585	107	4,074	-$40,439	$164
$1 UNDER $1,000	580	102	293	6	55	224	+	21,531	2,879	9,304	362	3,447	9,334	3
1,000 UNDER 2,000	661	100	228	10	115	998	+	27,932	2,344	7,183	525	5,116	42,327	5
2,000 UNDER 3,000	699	132	236	13	147	1,752	+	31,919	3,203	9,843	548	7,284	80,008	3
3,000 UNDER 4,000	815	193	342	19	235	2,850	+	33,597	4,184	12,895	637	9,891	117,489	9
4,000 UNDER 5,000	806	235	353	18	274	3,636	+	32,133	4,915	13,782	609	11,862	144,391	13
5,000 UNDER 6,000	784	276	298	15	326	4,305	+	31,037	5,968	14,556	676	14,554	170,599	30
6,000 UNDER 7,000	747	320	331	265	348	4,985	5	29,851	6,793	15,185	12,459	16,184	193,953	202
7,000 UNDER 8,000	755	337	319	312	342	5,661	15	29,448	7,426	16,062	16,607	17,677	220,766	808
8,000 UNDER 9,000	680	336	301	272	344	5,785	24	27,999	7,538	15,944	15,785	17,377	237,850	1,402
9,000 UNDER 10,000	637	326	258	233	360	6,057	30	26,888	8,042	15,716	14,472	18,206	255,410	1,946
10,000 UNDER 11,000	567	354	217	174	343	5,950	31	25,454	8,317	14,652	13,189	18,178	267,190	2,416
11,000 UNDER 12,000	551	362	207	163	359	6,331	36	23,593	8,625	13,306	12,001	17,475	271,180	2,718
12,000 UNDER 13,000	533	357	184	222	355	6,649	44	22,252	8,978	12,317	13,118	17,370	278,059	3,086
13,000 UNDER 14,000	489	341	169	324	340	6,600	50	20,601	9,242	11,106	14,910	17,318	277,950	3,370
14,000 UNDER 15,000	479	368	141	348	395	6,946	57	19,574	9,571	9,981	15,024	17,405	283,710	3,806
15,000 UNDER 16,000	435	342	114	342	395	6,735	57	18,816	9,861	9,183	15,074	16,945	291,576	4,230
16,000 UNDER 17,000	420	330	121	354	397	6,935	75	18,212	10,361	8,362	15,227	17,469	300,454	4,638
17,000 UNDER 18,000	400	319	124	344	396	6,999	85	17,975	10,903	7,578	15,609	18,089	314,542	5,064
18,000 UNDER 19,000	387	324	106	356	382	7,145	90	17,420	11,319	6,682	15,587	18,071	322,224	5,338
19,000 UNDER 20,000	369	303	95	353	393	7,200	115	16,859	11,677	5,902	15,499	18,645	328,696	5,639
20,000 UNDER 21,000	347	288	84	332	364	7,110	119	16,189	11,907	4,989	15,173	18,872	331,866	5,763
21,000 UNDER 22,000	332	293	71	314	376	7,136	116	15,895	12,173	4,542	15,143	19,324	341,644	6,184
22,000 UNDER 23,000	262	233	56	253	279	5,893	104	15,067	12,047	3,887	14,527	18,989	338,936	6,328
23,000 UNDER 24,000	255	227	46	247	287	5,985	120	14,681	12,095	3,397	14,266	19,012	344,926	6,702
24,000 UNDER 25,000	229	207	31	226	316	5,603	116	13,910	11,829	2,915	13,621	18,467	340,731	6,844
25,000 UNDER 30,000	915	859	106	905	1,090	24,955	605	58,449	52,115	9,289	57,718	80,455	1,600,110	36,665
30,000 UNDER 40,000	802	746	83	798	950	27,236	913	67,361	62,916	6,287	66,968	95,588	2,305,967	70,647
40,000 UNDER 50,000	266	245	17	265	304	11,749	513	24,135	22,705	1,393	24,060	35,206	1,065,113	44,461
50,000 UNDER 100,000	246	223	16	246	315	16,167	998	19,860	18,168	903	19,823	29,605	1,285,488	74,705
100,000 AND OVER	32	28	—	32	39	5,553	527	4,429	4,005	148	4,421	6,997	817,231	67,081
TOTALS	15,684	9,210	5,006	7,767	10,743	$219,730	$4,846	748,448	374,728	268,954	453,745	645,152	$13,139,281	$370,270

ADJUSTED GROSS INCOME CLASS	PLACER							PLUMAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	376	227	106	4	273	-$2,803	$2	73	48	15	*	92	-$362	+
$1 UNDER $1,000	1,552	268	752	18	217	613	+	172	22	77	*	13	70	+
1,000 UNDER 2,000	1,744	234	520	32	300	2,630	+	269	39	91	6	53	412	+
2,000 UNDER 3,000	1,909	278	627	30	359	4,774	+	287	48	100	*	49	721	+
3,000 UNDER 4,000	2,020	344	843	31	468	7,076	+	279	57	117	3	99	975	+
4,000 UNDER 5,000	1,970	452	778	24	583	8,839	+	288	83	127	3	112	1,305	+
5,000 UNDER 6,000	1,816	485	722	27	617	9,957	+	283	88	131	13	115	1,554	+
6,000 UNDER 7,000	1,734	574	742	633	744	11,257	10	240	107	115	74	237	1,551	51
7,000 UNDER 8,000	1,686	621	742	841	756	12,637	41	268	123	131	118	172	2,011	6
8,000 UNDER 9,000	1,487	634	662	672	750	12,610	59	258	126	114	100	165	2,195	9
9,000 UNDER 10,000	1,386	635	623	608	748	13,157	81	216	122	97	78	172	2,047	10
10,000 UNDER 11,000	1,323	646	561	533	787	13,883	97	213	138	90	58	166	2,230	10
11,000 UNDER 12,000	1,259	671	480	492	856	14,456	110	199	110	94	82	174	2,287	18
12,000 UNDER 13,000	1,177	719	435	516	898	14,710	114	190	117	91	89	170	2,368	18
13,000 UNDER 14,000	1,153	764	389	795	960	15,573	127	186	142	71	143	180	2,510	19
14,000 UNDER 15,000	1,068	747	335	777	979	15,474	145	204	135	88	166	207	2,952	32
15,000 UNDER 16,000	1,155	816	346	896	1,165	17,912	194	205	159	72	168	207	3,176	31
16,000 UNDER 17,000	1,147	842	332	959	1,682	18,913	219	186	154	57	165	231	3,064	31
17,000 UNDER 18,000	1,075	827	261	959	1,135	18,816	239	172	142	63	165	206	3,006	40
18,000 UNDER 19,000	1,151	887	240	1,062	1,332	21,294	298	174	146	51	166	217	3,216	47
19,000 UNDER 20,000	1,100	911	197	1,041	1,351	21,463	313	171	158	43	166	202	3,341	49
20,000 UNDER 21,000	1,075	915	185	1,008	1,318	22,037	342	153	139	46	151	199	3,136	50
21,000 UNDER 22,000	987	861	139	951	1,297	21,225	348	133	119	33	133	179	2,863	49
22,000 UNDER 23,000	1,015	918	147	986	1,363	22,834	387	115	111	15	114	159	2,582	45
23,000 UNDER 24,000	866	801	99	842	1,232	20,333	365	136	125	33	136	190	3,192	68
24,000 UNDER 25,000	847	774	125	833	1,115	20,733	414	102	94	17	101	127	2,501	57
25,000 UNDER 30,000	3,199	2,994	288	3,158	4,496	87,463	2,029	396	374	66	394	547	10,823	283
30,000 UNDER 40,000	3,289	3,171	197	3,263	4,564	112,324	3,543	242	234	17	242	300	8,225	291
40,000 UNDER 50,000	997	950	39	993	1,434	43,848	1,876	67	64	4	67	79	2,922	130
50,000 UNDER 100,000	717	680	20	717	1,073	45,761	2,739	61	56	*	61	76	3,875	256
100,000 AND OVER	106	96	—	106	136	16,617	1,268	12	11	*	12	14	1,631	136
TOTALS	42,336	24,742	11,932	23,807	34,988	$668,416	$15,360	5,950	3,591	2,069	3,178	5,109	$82,379	$1,686

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	2,212	1,194	697	36	1,334	-$13,535	$51
$1 UNDER $1,000	8,156	2,001	4,529	91	1,541	2,905	1
1,000 UNDER 2,000	8,121	1,320	2,471	148	1,958	12,288	1
2,000 UNDER 3,000	9,236	1,682	3,196	127	2,614	23,162	5
3,000 UNDER 4,000	10,299	2,277	4,111	132	3,835	36,054	5
4,000 UNDER 5,000	10,398	2,827	4,410	146	4,770	46,720	2
5,000 UNDER 6,000	10,238	3,273	4,499	152	5,484	56,264	3
6,000 UNDER 7,000	9,994	3,708	4,602	3,170	5,899	64,847	63
7,000 UNDER 8,000	9,438	3,991	4,466	3,935	6,371	70,730	185
8,000 UNDER 9,000	9,054	4,077	4,362	3,694	6,729	76,928	332
9,000 UNDER 10,000	8,458	4,263	3,930	3,117	7,127	80,326	404
10,000 UNDER 11,000	8,012	4,239	3,633	2,839	7,141	84,077	538
11,000 UNDER 12,000	7,376	4,247	3,251	2,503	7,160	84,751	544
12,000 UNDER 13,000	6,998	4,236	2,996	3,080	6,947	87,406	621
13,000 UNDER 14,000	6,372	4,146	2,498	4,017	6,513	85,947	679
14,000 UNDER 15,000	6,073	4,118	2,203	4,219	6,876	88,038	789
15,000 UNDER 16,000	5,900	4,124	2,056	4,501	6,648	91,411	922
16,000 UNDER 17,000	5,599	4,072	1,832	4,676	6,539	92,380	1,034
17,000 UNDER 18,000	5,667	4,286	1,722	5,016	6,772	99,130	1,238
18,000 UNDER 19,000	5,369	4,198	1,479	4,888	6,598	99,352	1,315
19,000 UNDER 20,000	5,015	4,030	1,228	4,733	6,517	97,742	1,406
20,000 UNDER 21,000	4,888	4,036	1,109	4,675	6,257	100,181	1,547
21,000 UNDER 22,000	4,596	3,945	991	4,434	5,980	98,777	1,596
22,000 UNDER 23,000	4,081	3,555	788	3,978	5,529	91,793	1,586
23,000 UNDER 24,000	3,820	3,388	670	3,744	5,294	89,745	1,653
24,000 UNDER 25,000	3,609	3,232	596	3,549	4,947	88,392	1,735
25,000 UNDER 30,000	13,577	12,493	1,865	13,451	18,474	370,783	8,535
30,000 UNDER 40,000	12,182	11,415	1,155	12,114	15,867	414,555	13,188
40,000 UNDER 50,000	3,716	3,403	242	3,701	4,429	164,188	7,288
50,000 UNDER 100,000	3,575	3,178	202	3,570	4,009	237,644	14,767
100,000 AND OVER	1,042	938	44	1,042	1,154	186,464	15,181
TOTALS	213,071	121,892	71,833	109,478	187,313	$3,209,445	$77,214

ADJUSTED GROSS INCOME CLASS	SACRAMENTO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,844	887	551	26	1,195	-$10,108	$24
$1 UNDER $1,000	10,080	1,391	5,297	142	2,111	3,924	1
1,000 UNDER 2,000	11,388	1,190	3,264	216	2,361	17,220	+
2,000 UNDER 3,000	12,555	1,509	4,345	186	2,928	31,413	1
3,000 UNDER 4,000	13,168	1,896	5,147	213	3,653	46,092	2
4,000 UNDER 5,000	12,857	2,244	5,300	169	4,038	57,792	3
5,000 UNDER 6,000	12,291	2,603	5,501	201	4,520	67,582	3
6,000 UNDER 7,000	11,768	3,039	5,547	4,816	5,148	76,480	83
7,000 UNDER 8,000	11,074	3,204	5,532	5,977	5,513	82,982	287
8,000 UNDER 9,000	10,705	3,376	5,494	5,627	5,807	90,945	502
9,000 UNDER 10,000	11,063	3,564	5,935	5,711	6,711	105,055	769
10,000 UNDER 11,000	10,992	3,827	5,599	5,409	6,975	115,328	996
11,000 UNDER 12,000	9,757	3,979	4,585	4,634	6,727	112,176	1,043
12,000 UNDER 13,000	9,090	4,106	4,094	5,110	6,702	113,589	1,162
13,000 UNDER 14,000	8,476	4,207	3,535	6,295	6,668	114,355	1,306
14,000 UNDER 15,000	8,075	4,454	3,100	6,369	6,834	117,066	1,445
15,000 UNDER 16,000	7,683	4,397	2,827	6,516	6,910	119,077	1,647
16,000 UNDER 17,000	7,823	4,826	2,596	7,017	7,550	129,047	1,909
17,000 UNDER 18,000	7,652	5,026	2,188	7,136	7,734	133,915	2,112
18,000 UNDER 19,000	7,475	5,171	1,978	7,142	7,901	138,264	2,317
19,000 UNDER 20,000	7,403	5,409	1,721	7,129	8,226	144,379	2,537
20,000 UNDER 21,000	6,847	5,235	1,471	6,681	7,980	140,305	2,626
21,000 UNDER 22,000	6,610	5,270	1,262	6,488	7,757	142,062	2,793
22,000 UNDER 23,000	6,220	5,104	1,118	6,130	7,615	139,941	2,865
23,000 UNDER 24,000	5,712	4,732	931	5,655	6,936	134,250	2,946
24,000 UNDER 25,000	5,316	4,613	724	5,261	6,691	130,214	2,895
25,000 UNDER 30,000	21,352	19,342	2,297	21,195	27,719	583,868	15,005
30,000 UNDER 40,000	20,513	19,366	1,424	20,416	26,405	698,471	23,628
40,000 UNDER 50,000	5,799	5,478	305	5,788	7,434	255,153	11,756
50,000 UNDER 100,000	4,301	3,959	162	4,293	6,177	278,548	17,563
100,000 AND OVER	846	767	24	846	1,259	141,066	11,885
TOTALS	286,735	144,171	93,854	168,794	222,185	$4,450,451	$112,311

ADJUSTED GROSS INCOME CLASS	SAN BENITO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	104	61	29	5	78	-$1,446	$7
$1 UNDER $1,000	181	18	58	4	23	86	+
1,000 UNDER 2,000	363	37	74	5	83	553	+
2,000 UNDER 3,000	429	66	155	7	230	1,069	+
3,000 UNDER 4,000	481	85	184	*	351	1,688	+
4,000 UNDER 5,000	457	121	196	8	387	2,064	+
5,000 UNDER 6,000	409	132	180	*	445	2,253	+
6,000 UNDER 7,000	404	163	201	134	392	2,635	2
7,000 UNDER 8,000	393	176	208	170	459	2,948	8
8,000 UNDER 9,000	378	169	200	157	473	3,206	14
9,000 UNDER 10,000	361	211	181	106	551	3,430	14
10,000 UNDER 11,000	328	189	166	116	457	3,443	22
11,000 UNDER 12,000	271	168	139	83	433	3,120	21
12,000 UNDER 13,000	284	175	137	129	381	3,554	26
13,000 UNDER 14,000	235	150	100	151	347	3,172	27
14,000 UNDER 15,000	228	160	103	183	392	3,304	33
15,000 UNDER 16,000	235	178	95	189	330	3,641	34
16,000 UNDER 17,000	245	193	108	218	382	4,039	46
17,000 UNDER 18,000	203	162	78	184	284	3,550	47
18,000 UNDER 19,000	228	182	82	219	334	4,226	64
19,000 UNDER 20,000	181	163	55	177	294	3,523	51
20,000 UNDER 21,000	166	148	52	161	235	3,399	57
21,000 UNDER 22,000	154	132	38	152	206	3,319	63
22,000 UNDER 23,000	168	142	38	166	276	3,783	77
23,000 UNDER 24,000	111	102	26	111	174	2,608	51
24,000 UNDER 25,000	132	116	32	131	202	3,234	76
25,000 UNDER 30,000	418	399	51	415	628	11,353	277
30,000 UNDER 40,000	340	324	30	339	475	11,626	392
40,000 UNDER 50,000	117	109	*	117	169	5,266	265
50,000 UNDER 100,000	127	117	7	126	197	8,314	540
100,000 AND OVER	28	25	*	28	23	5,671	594
TOTALS	8,159	4,573	3,010	3,997	9,691	$112,631	$2,808

ADJUSTED GROSS INCOME CLASS	SAN BERNARDINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	2,205	1,232	658	27	1,592	-$10,257	$8
$1 UNDER $1,000	10,777	2,097	5,912	127	2,041	3,794	1
1,000 UNDER 2,000	10,623	1,551	2,874	183	2,642	16,040	1
2,000 UNDER 3,000	11,715	1,895	3,640	203	3,424	29,308	1
3,000 UNDER 4,000	12,276	2,359	4,470	158	4,328	42,966	4
4,000 UNDER 5,000	12,124	2,895	4,783	168	4,943	54,541	6
5,000 UNDER 6,000	12,285	3,446	5,159	181	5,836	67,590	3
6,000 UNDER 7,000	11,541	3,913	5,090	3,965	6,622	74,934	60
7,000 UNDER 8,000	11,205	4,213	5,268	5,073	7,320	83,990	237
8,000 UNDER 9,000	10,496	4,299	4,900	4,510	7,717	89,178	391
9,000 UNDER 10,000	9,948	4,483	4,678	4,026	7,801	94,474	528
10,000 UNDER 11,000	9,171	4,461	4,133	3,444	8,023	96,222	616
11,000 UNDER 12,000	8,640	4,478	3,754	3,238	7,935	99,287	727
12,000 UNDER 13,000	8,382	4,769	3,467	3,818	8,261	104,746	788
13,000 UNDER 14,000	8,147	5,043	3,205	5,299	8,541	109,940	916
14,000 UNDER 15,000	7,766	5,072	2,880	5,610	8,761	112,572	1,079
15,000 UNDER 16,000	7,837	5,444	2,709	6,135	9,299	121,500	1,254
16,000 UNDER 17,000	7,786	5,636	2,432	6,626	9,736	128,473	1,478
17,000 UNDER 18,000	7,904	5,905	2,215	7,119	10,205	138,323	1,743
18,000 UNDER 19,000	7,655	5,899	1,962	7,115	10,082	141,576	1,954
19,000 UNDER 20,000	7,358	5,910	1,710	7,018	9,912	143,519	2,110
20,000 UNDER 21,000	7,269	6,059	1,539	7,046	10,094	148,967	2,325
21,000 UNDER 22,000	6,732	5,787	1,294	6,594	9,646	144,685	2,391
22,000 UNDER 23,000	6,328	5,555	1,127	6,221	9,232	142,304	2,496
23,000 UNDER 24,000	5,981	5,372	989	5,903	8,752	140,491	2,602
24,000 UNDER 25,000	5,430	4,942	850	5,372	8,025	132,989	2,626
25,000 UNDER 30,000	20,311	19,053	2,580	20,205	29,951	553,828	12,783
30,000 UNDER 40,000	17,633	16,953	1,564	17,580	25,420	598,440	19,028
40,000 UNDER 50,000	4,770	4,539	334	4,763	6,625	209,771	9,261
50,000 UNDER 100,000	3,450	3,206	196	3,442	5,027	225,773	13,884
100,000 AND OVER	771	721	32	771	1,195	142,536	9,971
TOTALS	274,516	157,187	86,404	151,940	258,988	$4,182,500	$91,272

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO							SAN FRANCISCO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	7,845	4,002	2,264	122	5,885	-$113,090	$146	2,490	679	1,141	56	1,042	-$16,606	$90
$1 UNDER $1,000	25,444	4,746	14,073	400	5,282	9,566	4	13,531	950	9,314	191	1,431	4,610	2
1,000 UNDER 2,000	26,420	3,697	9,086	501	6,055	39,905	5	12,941	939	6,419	296	1,732	19,549	5
2,000 UNDER 3,000	29,052	4,416	11,249	513	7,588	72,760	3	14,356	1,175	7,753	320	2,170	35,972	5
3,000 UNDER 4,000	31,322	5,151	13,714	585	9,371	109,621	9	15,457	1,477	8,783	353	2,842	54,064	4
4,000 UNDER 5,000	30,760	6,258	14,625	587	11,669	138,357	9	15,322	1,785	8,955	381	3,337	68,936	8
5,000 UNDER 6,000	31,453	7,478	15,618	649	13,758	172,961	15	15,018	2,090	9,056	443	3,841	82,550	22
6,000 UNDER 7,000	30,364	8,957	16,143	11,651	16,196	197,166	186	14,953	2,423	9,416	7,318	4,446	97,079	126
7,000 UNDER 8,000	28,586	9,281	15,682	14,615	16,863	214,169	698	14,852	2,609	9,716	10,081	4,947	111,407	492
8,000 UNDER 9,000	26,744	9,585	14,941	13,165	17,093	227,232	1,169	14,649	2,735	9,802	10,067	5,466	124,508	918
9,000 UNDER 10,000	25,079	9,927	13,691	11,542	17,824	238,183	1,537	14,539	2,861	9,785	9,959	5,424	138,054	1,391
10,000 UNDER 11,000	23,368	10,133	12,430	10,257	17,589	245,994	1,869	13,992	3,020	9,558	9,418	5,562	146,924	1,825
11,000 UNDER 12,000	21,043	9,951	10,773	9,103	16,550	241,820	2,045	13,463	2,915	9,148	9,355	5,777	154,737	2,276
12,000 UNDER 13,000	19,934	10,053	9,839	10,373	16,330	249,030	2,352	12,648	3,191	8,442	9,615	6,157	157,953	2,503
13,000 UNDER 14,000	18,381	10,069	8,725	12,907	16,046	247,989	2,580	11,057	3,061	7,227	9,839	5,321	149,183	2,792
14,000 UNDER 15,000	17,357	9,944	7,786	13,026	16,201	251,636	2,955	9,862	2,832	6,412	9,064	4,836	142,918	3,038
15,000 UNDER 16,000	16,614	10,000	7,026	13,189	16,294	257,459	3,312	9,192	2,964	5,746	8,546	4,938	142,398	3,299
16,000 UNDER 17,000	16,172	10,481	6,164	13,578	16,595	266,768	3,597	8,889	3,045	5,464	8,478	5,094	146,681	3,680
17,000 UNDER 18,000	15,838	10,854	5,518	14,007	16,323	277,154	4,022	8,073	3,013	4,836	7,809	4,936	141,196	3,774
18,000 UNDER 19,000	15,082	10,879	4,697	13,713	16,745	278,935	4,256	7,604	3,014	4,415	7,396	4,846	140,623	4,032
19,000 UNDER 20,000	14,411	10,903	4,044	13,413	16,338	280,910	4,482	6,837	2,991	3,791	6,680	4,721	133,264	3,943
20,000 UNDER 21,000	13,768	10,753	3,551	13,025	16,263	282,217	4,770	6,175	2,917	3,180	6,056	4,719	126,505	3,807
21,000 UNDER 22,000	12,660	10,201	3,035	12,122	15,026	272,127	4,866	5,540	2,892	2,734	5,462	4,339	119,074	3,653
22,000 UNDER 23,000	11,889	9,857	2,590	11,528	14,266	267,386	5,051	4,928	2,636	2,195	4,869	3,926	110,808	3,518
23,000 UNDER 24,000	11,261	9,557	2,168	10,957	13,939	264,607	5,214	4,417	2,589	1,915	4,373	3,701	103,775	3,305
24,000 UNDER 25,000	10,397	9,030	1,714	10,153	13,049	254,663	5,265	3,952	2,470	1,706	3,914	3,419	96,800	3,143
25,000 UNDER 30,000	40,424	36,193	5,541	39,760	51,924	1,103,764	26,250	14,641	9,963	5,356	14,571	13,283	399,668	14,026
30,000 UNDER 40,000	38,886	35,916	3,438	38,458	49,054	1,325,501	42,288	14,630	11,136	4,102	14,576	13,291	499,828	20,917
40,000 UNDER 50,000	13,164	12,071	885	13,058	16,455	581,918	25,258	5,539	4,258	1,310	5,525	4,684	245,312	12,795
50,000 UNDER 100,000	12,512	11,261	635	12,469	16,958	820,581	48,777	6,317	4,746	1,172	6,306	5,603	420,040	27,930
100,000 AND OVER	2,910	2,613	105	2,909	3,914	521,788	43,049	2,109	1,644	270	2,108	2,013	466,109	41,407
TOTALS	639,140	324,217	241,750	342,335	503,443	$9,598,177	$246,039	317,973	95,020	179,119	193,425	147,844	$4,763,919	$168,806

ADJUSTED GROSS INCOME CLASS	SAN JOAQUIN							SAN LUIS OBISPO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	936	531	256	19	718	-$9,901	$8	567	317	157	5	408	-$6,090	$7
$1 UNDER $1,000	3,856	570	2,045	45	738	1,493	+	2,091	322	1,367	34	491	786	+
1,000 UNDER 2,000	4,684	558	1,414	62	1,218	7,098	15	2,449	272	1,083	47	327	3,689	+
2,000 UNDER 3,000	5,417	825	1,941	52	1,865	13,567	1	2,739	363	1,277	43	466	6,854	1
3,000 UNDER 4,000	5,898	1,144	2,370	54	2,502	20,632	+	2,974	489	1,486	52	616	10,404	+
4,000 UNDER 5,000	5,467	1,300	2,266	63	2,774	24,593	1	2,702	603	1,357	41	730	12,130	1
5,000 UNDER 6,000	5,237	1,501	2,250	60	3,028	28,786	2	2,510	707	1,295	29	880	13,793	+
6,000 UNDER 7,000	5,036	1,644	2,349	1,780	3,207	32,699	26	2,543	887	1,328	898	1,000	16,514	13
7,000 UNDER 8,000	4,722	1,748	2,251	2,210	3,142	35,381	104	2,207	906	1,200	1,001	1,076	16,535	47
8,000 UNDER 9,000	4,591	1,844	2,220	2,094	3,480	38,979	186	2,160	956	1,160	948	1,018	18,344	85
9,000 UNDER 10,000	4,438	1,879	2,171	1,945	3,539	42,146	263	1,962	915	1,040	835	1,153	18,619	110
10,000 UNDER 11,000	4,085	1,933	1,932	1,622	3,541	42,877	302	1,847	937	925	715	1,244	19,397	131
11,000 UNDER 12,000	3,729	1,916	1,715	1,438	3,576	42,853	341	1,741	1,008	821	604	1,241	20,004	139
12,000 UNDER 13,000	3,685	2,076	1,624	1,829	3,528	45,997	395	1,563	957	743	729	1,120	19,539	154
13,000 UNDER 14,000	3,464	2,047	1,480	2,570	3,473	46,738	481	1,498	934	673	1,046	1,152	20,204	187
14,000 UNDER 15,000	3,238	2,088	1,318	2,625	3,557	46,969	505	1,507	1,026	627	1,136	1,288	21,856	215
15,000 UNDER 16,000	3,335	2,257	1,260	2,864	3,738	51,712	621	1,358	938	548	1,118	1,024	21,054	247
16,000 UNDER 17,000	3,191	2,260	1,123	2,937	3,686	52,638	709	1,395	1,012	545	1,196	1,253	22,993	287
17,000 UNDER 18,000	3,300	2,405	1,014	3,103	3,986	57,768	867	1,317	1,025	443	1,139	1,340	23,023	290
18,000 UNDER 19,000	3,155	2,469	864	3,045	3,935	58,321	892	1,232	944	382	1,127	1,165	22,777	336
19,000 UNDER 20,000	3,038	2,456	767	2,970	3,824	59,216	1,021	1,197	991	335	1,122	1,327	23,330	344
20,000 UNDER 21,000	2,963	2,493	691	2,909	3,904	60,734	1,053	1,090	915	286	1,057	1,248	22,334	358
21,000 UNDER 22,000	2,708	2,283	573	2,667	3,530	58,191	1,111	1,002	859	235	970	1,186	21,542	371
22,000 UNDER 23,000	2,374	2,083	432	2,350	3,163	53,377	1,045	930	814	207	904	1,078	20,914	376
23,000 UNDER 24,000	2,343	2,095	354	2,328	2,961	55,040	1,157	849	753	177	829	1,052	19,941	385
24,000 UNDER 25,000	2,153	1,937	360	2,138	2,974	52,718	1,166	768	679	136	757	928	18,808	397
25,000 UNDER 30,000	7,874	7,358	910	7,842	10,612	214,757	5,507	3,052	2,783	478	3,018	3,589	83,190	2,031
30,000 UNDER 40,003	6,734	6,363	516	6,713	8,842	229,044	8,021	2,655	2,478	260	2,639	3,317	90,082	2,942
40,000 UNDER 50,000	2,092	1,948	112	2,086	2,495	92,238	4,425	803	742	60	799	931	35,522	1,600
50,000 UNDER 100,000	1,999	1,839	77	1,999	2,496	132,844	8,932	790	719	30	786	987	51,438	3,223
100,000 AND OVER	508	460	14	507	687	85,284	7,809	143	126	8	143	199	21,474	1,862
TOTALS	116,250	64,310	38,669	64,926	104,719	$1,774,789	$46,966	51,641	27,377	20,669	25,767	34,834	$711,000	$16,139

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	SAN MATEO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,323	595	431	38	895	-$12,311	$33
$1 UNDER $1,000	6,094	493	2,484	124	701	2,828	4
1,000 UNDER 2,000	8,339	557	2,198	157	978	12,570	1
2,000 UNDER 3,000	8,945	648	2,638	179	1,243	22,315	3
3,000 UNDER 4,000	9,259	817	3,266	201	1,649	32,374	4
4,000 UNDER 5,000	8,901	1,102	3,403	199	2,130	39,985	7
5,000 UNDER 6,000	8,873	1,327	3,776	208	2,416	48,737	6
6,000 UNDER 7,000	8,631	1,543	4,008	4,142	2,794	56,066	66
7,000 UNDER 8,000	8,642	1,682	4,352	5,592	3,236	64,784	271
8,000 UNDER 9,000	8,580	1,827	4,535	5,591	3,404	72,948	510
9,000 UNDER 10,000	8,575	1,980	4,762	5,382	3,707	81,419	745
10,000 UNDER 11,000	8,396	2,080	4,777	5,159	3,919	88,154	982
11,000 UNDER 12,000	8,076	2,171	4,519	5,028	3,999	92,884	1,190
12,000 UNDER 13,000	7,713	2,268	4,320	5,451	4,148	96,398	1,402
13,000 UNDER 14,000	7,294	2,462	3,979	5,921	4,352	98,470	1,550
14,000 UNDER 15,000	6,795	2,532	3,666	5,776	4,095	98,498	1,729
15,000 UNDER 16,000	6,403	2,576	3,321	5,634	4,168	99,258	1,917
16,000 UNDER 17,000	6,439	2,943	3,092	5,749	4,685	106,237	2,113
17,000 UNDER 18,000	6,374	3,188	2,984	5,850	5,049	111,535	2,321
18,000 UNDER 19,000	6,144	3,283	2,678	5,786	5,049	113,658	2,500
19,000 UNDER 20,000	5,895	3,444	2,421	5,601	5,243	114,968	2,581
20,000 UNDER 21,000	5,792	3,708	2,181	5,555	5,508	118,728	2,700
21,000 UNDER 22,000	5,642	3,858	1,918	5,465	5,788	121,263	2,776
22,000 UNDER 23,000	5,454	3,956	1,717	5,320	5,806	122,660	2,852
23,000 UNDER 24,000	5,057	3,829	1,426	4,969	5,418	118,865	2,854
24,000 UNDER 25,000	4,785	3,786	1,238	4,709	5,366	117,219	2,864
25,000 UNDER 30,000	20,562	17,647	4,208	20,351	24,715	563,327	14,950
30,000 UNDER 40,000	23,596	21,650	3,064	23,472	28,864	808,733	27,418
40,000 UNDER 50,000	8,756	8,101	697	8,720	10,525	387,081	17,314
50,0[illegible]0 UNDER 100,000	8,400	7,712	428	8,381	11,050	550,221	33,451
100,[illegible] AND OVER	2,047	1,882	67	2,046	2,791	386,465	32,709
TOTALS	245,782	115,647	88,634	166,756	173,691	$4,736,337	$159,823

ADJUSTED GROSS INCOME CLASS	SANTA BARBARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,023	464	333	28	650	-$9,900	$46
$1 UNDER $1,000	3,945	449	2,259	56	637	1,667	+
1,000 UNDER 2,000	4,948	440	2,003	103	863	7,473	4
2,000 UNDER 3,000	5,448	562	2,477	96	958	13,625	+
3,000 UNDER 4,000	5,580	715	2,735	97	1,476	19,502	5
4,000 UNDER 5,000	5,483	943	2,803	79	1,931	24,637	2
5,000 UNDER 6,000	5,460	1,176	2,994	115	2,352	30,026	3
6,000 UNDER 7,000	5,268	1,386	3,023	2,127	2,632	34,208	34
7,000 UNDER 8,000	5,034	1,463	2,954	2,739	2,899	37,712	130
8,000 UNDER 9,000	4,604	1,416	2,788	2,472	2,865	39,084	221
9,000 UNDER 10,000	4,279	1,488	2,522	2,189	2,764	40,605	292
10,000 UNDER 11,000	3,938	1,561	2,345	1,909	2,725	41,322	354
11,000 UNDER 12,000	3,584	1,548	2,026	1,693	2,822	41,180	382
12,000 UNDER 13,000	3,398	1,659	1,823	1,837	2,881	42,420	425
13,000 UNDER 14,000	3,139	1,687	1,640	2,329	2,748	42,368	465
14,000 UNDER 15,000	2,854	1,668	1,349	2,200	2,699	41,364	494
15,000 UNDER 16,000	2,713	1,706	1,275	2,270	2,558	42,838	571
16,000 UNDER 17,000	2,686	1,633	1,164	2,327	2,658	44,310	661
17,000 UNDER 18,000	2,600	1,753	1,046	2,347	2,730	45,482	712
18,000 UNDER 19,000	2,484	1,715	864	2,291	2,621	45,932	767
19,000 UNDER 20,000	2,496	1,851	800	2,343	2,966	48,655	841
20,000 UNDER 21,000	2,351	1,810	654	2,248	2,851	48,184	868
21,000 UNDER 22,000	2,237	1,821	614	2,148	2,735	48,071	881
22,000 UNDER 23,000	1,985	1,629	496	1,926	2,467	44,657	871
23,000 UNDER 24,000	1,852	1,575	394	1,804	2,228	43,517	891
24,000 UNDER 25,000	1,805	1,558	378	1,760	2,343	44,213	947
25,000 UNDER 30,000	6,888	6,128	1,057	6,764	8,571	188,209	4,690
30,000 UNDER 40,000	7,138	6,467	737	7,049	9,309	243,874	8,097
40,000 UNDER 50,000	2,532	2,281	163	2,513	3,237	111,883	4,942
50,000 UNDER 100,000	2,613	2,307	115	2,597	3,370	173,158	10,383
100,000 AND OVER	695	577	19	695	785	143,293	11,649
TOTALS	111,110	53,436	45,850	61,151	85,331	$1,763,569	$50,628

ADJUSTED GROSS INCOME CLASS	SANTA CLARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	2,690	1,211	803	63	1,860	-$20,061	$89
$1 UNDER $1,000	13,986	1,460	5,960	247	2,189	6,368	2
1,000 UNDER 2,000	19,158	1,293	4,935	399	3,116	28,992	2
2,000 UNDER 3,000	21,333	1,802	6,496	406	4,480	53,396	10
3,000 UNDER 4,000	21,469	2,272	7,816	397	5,504	75,057	5
4,000 UNDER 5,000	20,213	2,558	8,265	446	6,500	90,799	23
5,000 UNDER 6,000	19,415	3,141	8,726	475	7,378	106,750	23
6,000 UNDER 7,000	18,721	3,669	9,068	8,649	8,057	121,672	143
7,000 UNDER 8,000	18,281	3,922	9,685	11,404	8,841	137,087	555
8,000 UNDER 9,000	17,793	4,094	9,977	11,004	9,096	151,212	998
9,000 UNDER 10,000	17,736	4,345	10,366	10,688	9,831	168,452	1,471
10,000 UNDER 11,000	17,036	4,578	9,932	9,854	10,404	178,778	1,856
11,000 UNDER 12,000	16,029	4,790	9,464	9,224	10,532	184,253	2,144
12,000 UNDER 13,000	15,426	4,966	9,006	10,273	10,721	192,740	2,546
13,000 UNDER 14,000	14,586	5,419	8,259	11,624	11,106	196,886	2,840
14,000 UNDER 15,000	13,407	5,420	7,278	11,263	10,635	194,384	3,107
15,000 UNDER 16,000	12,840	5,780	6,667	11,013	10,928	198,976	3,418
16,000 UNDER 17,000	12,871	6,440	6,356	11,450	11,787	212,343	3,827
17,000 UNDER 18,000	12,589	6,725	5,816	11,472	12,026	220,271	4,237
18,000 UNDER 19,000	12,522	7,210	5,285	11,706	12,571	231,595	4,626
19,000 UNDER 20,000	12,285	7,614	4,756	11,671	13,192	239,577	4,909
20,000 UNDER 21,000	11,995	7,995	4,254	11,555	13,504	245,830	5,148
21,000 UNDER 22,000	11,573	8,231	3,634	11,282	13,605	248,727	5,296
22,000 UNDER 23,000	10,965	8,201	3,159	10,717	13,658	246,684	5,349
23,000 UNDER 24,000	10,794	8,433	2,856	10,593	13,753	253,613	5,691
24,000 UNDER 25,000	10,307	8,424	2,436	10,154	13,325	252,446	5,762
25,000 UNDER 30,000	43,146	37,452	8,044	42,717	59,785	1,181,348	30,099
30,000 UNDER 40,000	51,095	47,470	5,474	50,769	74,334	1,750,882	57,480
40,000 UNDER 50,000	18,581	17,549	1,123	18,517	27,931	820,008	35,981
50,000 UNDER 100,000	13,659	12,743	565	13,632	21,653	873,644	52,258
100,000 AND OVER	2,100	1,912	70	2,098	3,506	386,869	32,903
TOTALS	514,601	247,119	186,531	335,757	435,808	$9,229,568	$272,798

ADJUSTED GROSS INCOME CLASS	SANTA CRUZ						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	604	280	224	3	383	-$5,839	+
$1 UNDER $1,000	3,144	382	2,132	40	398	1,197	$1
1,000 UNDER 2,000	3,314	287	1,615	55	443	4,990	+
2,000 UNDER 3,000	3,770	416	1,983	72	898	9,417	1
3,000 UNDER 4,000	3,884	591	2,213	65	1,256	13,621	+
4,000 UNDER 5,000	3,751	696	2,136	59	1,709	16,837	+
5,000 UNDER 6,000	3,751	865	2,166	50	1,838	20,601	1
6,000 UNDER 7,000	3,450	919	2,010	1,310	1,942	22,406	20
7,000 UNDER 8,000	3,303	1,003	1,951	1,733	1,962	24,743	81
8,000 UNDER 9,000	2,984	1,029	1,744	1,498	1,911	25,362	134
9,000 UNDER 10,000	2,818	1,056	1,613	1,397	1,946	26,747	188
10,000 UNDER 11,000	2,542	1,044	1,416	1,216	1,832	26,694	225
11,000 UNDER 12,000	2,368	1,033	1,283	1,136	1,775	27,191	257
12,000 UNDER 13,000	2,167	1,092	1,089	1,158	1,685	27,102	262
13,000 UNDER 14,000	1,925	1,057	946	1,389	1,710	25,957	283
14,000 UNDER 15,000	1,881	1,113	868	1,470	1,790	27,253	315
15,000 UNDER 16,000	1,750	1,096	774	1,453	1,788	27,116	347
16,000 UNDER 17,000	1,693	1,107	679	1,475	1,607	27,935	393
17,000 UNDER 18,000	1,663	1,091	598	1,492	1,650	29,089	462
18,000 UNDER 19,000	1,503	1,056	536	1,388	1,565	27,810	455
19,000 UNDER 20,000	1,480	1,098	464	1,409	1,533	28,858	496
20,000 UNDER 21,000	1,473	1,132	380	1,412	1,753	30,194	532
21,000 UNDER 22,000	1,297	1,045	335	1,245	1,515	27,876	525
22,000 UNDER 23,000	1,192	982	259	1,158	1,485	26,813	520
23,000 UNDER 24,000	1,190	1,012	248	1,164	1,403	27,966	568
24,000 UNDER 25,000	1,016	858	178	996	1,187	24,871	545
25,000 UNDER 30,000	4,221	3,722	569	4,159	5,113	115,266	2,877
30,000 UNDER 40,000	4,036	3,700	355	4,001	5,059	137,644	4,492
40,000 UNDER 50,000	1,468	1,345	99	1,460	1,928	64,729	2,843
50,000 UNDER 100,000	1,409	1,277	72	1,405	1,792	92,157	5,848
100,000 AND OVER	267	241	15	267	336	47,522	3,568
TOTALS	71,314	33,625	30,950	37,135	53,192	$1,030,125	$26,239

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	SHASTA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	395	264	91	5	301	-$3,151	$10
$1 UNDER $1,000	1,406	308	771	21	228	502	+
1,000 UNDER 2,000	1,507	289	445	31	355	2,273	+
2,000 UNDER 3,000	1,736	304	575	24	467	4,363	+
3,000 UNDER 4,000	1,764	420	631	23	561	6,207	+
4,000 UNDER 5,000	1,848	504	716	19	712	8,306	+
5,000 UNDER 6,000	1,748	610	698	21	702	9,588	+
6,000 UNDER 7,000	1,731	667	735	612	800	11,260	9
7,000 UNDER 8,000	1,651	739	739	688	1,013	12,386	33
8,000 UNDER 9,000	1,522	744	706	582	999	12,905	51
9,000 UNDER 10,000	1,385	743	607	504	1,011	13,149	67
10,000 UNDER 11,000	1,300	732	571	450	996	13,624	81
11,000 UNDER 12,000	1,354	851	559	426	1,096	15,566	95
12,000 UNDER 13,000	1,181	795	468	468	1,083	14,752	91
13,000 UNDER 14,000	1,226	860	436	865	1,198	16,550	121
14,000 UNDER 15,000	1,222	910	422	933	1,207	17,703	149
15,000 UNDER 16,000	1,133	879	371	933	1,233	17,560	165
16,000 UNDER 17,000	1,130	861	347	1,014	1,219	18,651	221
17,000 UNDER 18,000	1,081	880	290	1,008	1,313	18,908	235
18,000 UNDER 19,000	1,066	901	280	1,010	1,314	19,715	271
19,000 UNDER 20,000	1,013	878	223	983	1,332	19,753	286
20,000 UNDER 21,000	916	829	166	896	1,234	18,776	286
21,000 UNDER 22,000	924	840	178	911	1,235	19,842	333
22,000 UNDER 23,000	834	749	127	824	1,114	18,748	352
23,000 UNDER 24,000	727	667	113	716	1,060	17,084	341
24,000 UNDER 25,000	673	626	90	666	881	16,483	345
25,000 UNDER 30,000	2,438	2,302	265	2,419	3,214	66,413	1,641
30,000 UNDER 40,000	1,987	1,897	132	1,977	2,836	67,254	2,247
40,000 UNDER 50,000	544	518	*	541	732	23,974	1,086
50,000 UNDER 100,000	632	592	32	629	888	41,771	2,658
100,000 AND OVER	119	113	*	119	192	21,639	1,695
TOTALS	38,193	23,272	11,808	20,318	32,526	$562,554	$12,869

ADJUSTED GROSS INCOME CLASS	SIERRA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	12	6	—	—	7	-$43	+
$1 UNDER $1,000	26	5	10	*	4	11	+
1,000 UNDER 2,000	43	10	11	*	9	66	+
2,000 UNDER 3,000	44	9	15	*	18	113	+
3,000 UNDER 4,000	40	7	14	—	20	141	+
4,000 UNDER 5,000	60	20	24	*	24	269	+
5,000 UNDER 6,000	46	15	8	*	11	249	+
6,000 UNDER 7,000	42	16	16	15	8	272	+
7,000 UNDER 8,000	50	21	25	27	24	376	1
8,000 UNDER 9,000	57	21	25	31	20	485	3
9,000 UNDER 10,000	43	22	16	20	20	407	3
10,000 UNDER 11,000	45	23	17	17	15	472	3
11,000 UNDER 12,000	39	20	22	16	24	448	4
12,000 UNDER 13,000	40	30	14	14	25	500	3
13,000 UNDER 14,000	34	19	14	30	16	458	6
14,000 UNDER 15,000	38	29	14	32	30	550	6
15,000 UNDER 16,000	33	27	12	29	19	512	6
16,000 UNDER 17,000	31	22	17	30	28	511	7
17,000 UNDER 18,000	32	23	14	31	36	561	9
18,000 UNDER 19,000	28	25	3	26	45	519	7
19,000 UNDER 20,000	20	18	9	20	30	391	7
20,000 UNDER 21,000	21	18	4	21	32	430	8
21,000 UNDER 22,000	25	22	11	24	23	536	10
22,000 UNDER 23,000	12	10	—	12	11	271	6
23,000 UNDER 24,000	17	17	4	17	20	401	8
24,000 UNDER 25,000	21	21	4	21	32	515	11
25,000 UNDER 30,000	72	67	15	72	111	1,977	56
30,000 UNDER 40,000	34	34	*	34	45	1,136	40
40,000 UNDER 50,000	*	*	*	5	5	218	8
50,000 UNDER 100,000	11	10	—	11	13	712	49
100,000 AND OVER	*	*	—	*	—	130	7
TOTALS	1,022	593	342	562	725	$13,594	$268

ADJUSTED GROSS INCOME CLASS	SISKIYOU						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	246	160	25	13	221	-$3,381	$15
$1 UNDER $1,000	425	101	187	7	122	188	+
1,000 UNDER 2,000	538	91	134	7	133	803	+
2,000 UNDER 3,000	624	119	186	11	169	1,567	+
3,000 UNDER 4,000	647	143	206	13	193	2,276	+
4,000 UNDER 5,000	650	184	248	13	264	2,934	+
5,000 UNDER 6,000	600	207	207	12	254	3,293	3
6,000 UNDER 7,000	601	255	222	182	335	3,902	3
7,000 UNDER 8,000	582	271	216	244	346	4,358	11
8,000 UNDER 9,000	551	280	195	223	319	4,688	20
9,000 UNDER 10,000	497	273	176	185	341	4,726	25
10,000 UNDER 11,000	504	302	186	177	368	5,287	32
11,000 UNDER 12,000	477	309	162	151	370	5,489	38
12,000 UNDER 13,000	502	351	163	223	435	6,273	43
13,000 UNDER 14,000	518	372	179	391	505	6,992	53
14,000 UNDER 15,000	475	352	134	395	495	6,883	63
15,000 UNDER 16,000	476	363	151	416	491	7,371	83
16,000 UNDER 17,000	426	354	120	389	509	7,034	77
17,000 UNDER 18,000	444	353	127	427	506	7,763	112
18,000 UNDER 19,000	419	350	103	406	535	7,756	117
19,000 UNDER 20,000	402	342	97	392	510	7,840	131
20,000 UNDER 21,000	379	336	77	372	486	7,771	135
21,000 UNDER 22,000	338	294	73	337	415	7,260	143
22,000 UNDER 23,000	284	269	42	278	400	6,377	122
23,000 UNDER 24,000	263	246	43	259	366	6,178	132
24,000 UNDER 25,000	223	209	31	219	309	5,459	121
25,000 UNDER 30,000	847	805	100	842	1,095	23,043	617
30,000 UNDER 40,000	573	563	49	592	744	20,126	734
40,000 UNDER 50,000	174	166	16	173	212	7,685	383
50,000 UNDER 100,000	179	169	8	177	216	11,973	763
100,000 AND OVER	28	26	—	28	21	4,517	363
TOTALS	13,912	8,615	3,863	7,554	11,690	$194,431	$4,339

ADJUSTED GROSS INCOME CLASS	SOLANO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	506	283	148	7	348	-$3,095	$8
$1 UNDER $1,000	2,306	412	1,060	28	521	978	+
1,000 UNDER 2,000	2,711	410	737	44	757	4,084	+
2,000 UNDER 3,000	2,670	445	855	43	890	6,673	+
3,000 UNDER 4,000	2,911	582	1,051	53	1,127	10,195	+
4,000 UNDER 5,000	3,010	651	1,212	52	1,312	13,550	1
5,000 UNDER 6,000	3,097	782	1,303	43	1,593	17,031	1
6,000 UNDER 7,000	3,020	930	1,314	1,049	1,653	19,582	16
7,000 UNDER 8,000	2,759	1,009	1,298	1,214	1,768	20,687	58
8,000 UNDER 9,000	2,724	1,065	1,303	1,206	1,917	23,173	108
9,000 UNDER 10,000	2,560	1,080	1,221	1,093	1,903	24,287	144
10,000 UNDER 11,000	2,373	1,120	1,089	944	1,962	24,891	172
11,000 UNDER 12,000	2,344	1,163	1,050	934	1,870	26,930	214
12,000 UNDER 13,000	2,211	1,174	928	1,113	1,913	27,648	238
13,000 UNDER 14,000	2,113	1,172	869	1,513	1,956	28,520	283
14,000 UNDER 15,000	2,078	1,274	839	1,546	1,989	30,125	332
15,000 UNDER 16,000	1,977	1,232	787	1,590	2,120	30,638	386
16,000 UNDER 17,000	2,001	1,308	736	1,730	2,214	33,037	457
17,000 UNDER 18,000	2,128	1,521	694	1,917	2,487	37,252	517
18,000 UNDER 19,000	2,027	1,451	615	1,886	2,469	37,478	577
19,000 UNDER 20,000	2,084	1,606	562	1,990	2,693	40,642	665
20,000 UNDER 21,000	1,991	1,540	481	1,929	2,550	40,806	715
21,000 UNDER 22,000	2,122	1,727	471	2,076	2,803	45,638	829
22,000 UNDER 23,000	2,014	1,702	397	1,977	2,863	45,309	868
23,000 UNDER 24,000	1,875	1,612	354	1,853	2,595	44,041	891
24,000 UNDER 25,000	1,726	1,527	306	1,707	2,530	42,251	889
25,000 UNDER 30,000	6,811	6,272	902	6,759	9,909	185,839	4,514
30,000 UNDER 40,000	6,070	5,858	506	6,038	8,887	205,777	6,619
40,000 UNDER 50,000	1,403	1,344	68	1,395	1,935	61,658	2,734
50,000 UNDER 100,000	808	740	27	807	1,081	52,017	3,279
100,000 AND OVER	143	128	3	143	170	28,439	1,981
TOTALS	74,573	43,100	23,206	44,679	70,785	$1,206,081	$27,496

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

SONOMA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	841	435	239	19	548	−$7,069	$21
$1 UNDER $1,000	3,855	632	2,259	62	591	1,464	+
1,000 UNDER 2,000	4,099	439	1,511	90	624	6,223	+
2,000 UNDER 3,000	4,604	610	1,906	70	899	11,566	2
3,000 UNDER 4,000	4,981	775	2,228	75	1,097	17,410	1
4,000 UNDER 5,000	4,819	912	2,269	64	1,277	21,664	1
5,000 UNDER 6,000	4,756	1,093	2,276	82	1,628	26,167	2
6,000 UNDER 7,000	4,649	1,252	2,261	1,825	1,881	30,192	27
7,000 UNDER 8,000	4,597	1,435	2,404	2,424	2,018	34,447	116
8,000 UNDER 9,000	4,348	1,467	2,250	2,181	2,199	36,960	193
9,000 UNDER 10,000	4,090	1,523	2,099	1,963	2,237	38,817	262
10,000 UNDER 11,000	3,847	1,607	1,947	1,784	2,185	40,392	324
11,000 UNDER 12,000	3,548	1,661	1,682	1,562	2,234	40,765	351
12,000 UNDER 13,000	3,317	1,675	1,571	1,754	2,297	41,429	390
13,000 UNDER 14,000	3,203	1,743	1,452	2,347	2,316	43,200	467
14,000 UNDER 15,000	3,002	1,750	1,258	2,351	2,423	43,525	515
15,000 UNDER 16,000	2,873	1,800	1,159	2,424	2,469	44,520	581
16,000 UNDER 17,000	2,935	1,978	1,063	2,513	2,796	48,413	650
17,000 UNDER 18,000	2,913	2,040	964	2,648	2,903	50,965	746
18,000 UNDER 19,000	2,882	2,137	860	2,679	3,041	53,312	813
19,000 UNDER 20,000	2,656	2,057	732	2,522	3,030	51,804	837
20,000 UNDER 21,000	2,582	2,046	659	2,481	2,735	52,919	902
21,000 UNDER 22,000	2,451	2,038	533	2,374	3,114	52,688	933
22,000 UNDER 23,000	2,369	2,019	494	2,320	2,945	53,292	998
23,000 UNDER 24,000	2,186	1,904	397	2,144	2,760	51,348	1,025
24,000 UNDER 25,000	2,010	1,777	309	1,987	2,684	49,220	1,034
25,000 UNDER 30,000	7,524	6,893	1,070	7,453	9,980	205,273	4,985
30,000 UNDER 40,000	6,881	6,451	562	6,857	8,999	233,944	7,713
40,000 UNDER 50,000	2,125	1,989	125	2,114	2,777	93,656	4,197
50,000 UNDER 100,000	2,039	1,878	93	2,037	2,895	132,528	8,307
100,000 AND OVER	352	319	11	351	416	64,185	6,005
TOTALS	107,334	56,336	38,643	61,557	80,198	$1,665,219	$42,398

STANISLAUS

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	834	501	204	26	689	−$7,516	$31
$1 UNDER $1,000	3,121	506	1,419	44	925	1,346	2
1,000 UNDER 2,000	3,940	514	1,096	62	1,262	5,999	+
2,000 UNDER 3,000	4,694	808	1,523	69	1,950	11,766	1
3,000 UNDER 4,000	4,872	1,040	1,788	61	2,412	17,046	1
4,000 UNDER 5,000	4,402	1,202	1,755	56	2,594	19,791	+
5,000 UNDER 6,000	4,320	1,405	1,786	54	2,812	23,744	3
6,000 UNDER 7,000	4,160	1,500	1,805	1,427	2,919	27,002	22
7,000 UNDER 8,000	3,912	1,551	1,848	1,800	3,007	29,315	85
8,000 UNDER 9,000	3,806	1,605	1,758	1,717	3,159	32,325	151
9,000 UNDER 10,000	3,539	1,675	1,626	1,439	3,185	33,618	192
10,000 UNDER 11,000	3,395	1,779	1,575	1,279	3,116	35,611	235
11,000 UNDER 12,000	3,117	1,807	1,354	1,093	3,083	35,840	252
12,000 UNDER 13,000	2,883	1,761	1,185	1,303	2,842	36,026	276
13,000 UNDER 14,000	2,857	1,841	1,104	2,085	2,937	38,592	347
14,000 UNDER 15,000	2,653	1,799	948	2,073	3,001	38,493	377
15,000 UNDER 16,000	2,521	1,811	869	2,098	2,885	39,060	417
16,000 UNDER 17,000	2,522	1,916	756	2,271	3,086	41,625	479
17,000 UNDER 18,000	2,499	1,959	680	2,340	2,980	43,730	579
18,000 UNDER 19,000	2,386	1,944	616	2,294	3,097	44,121	625
19,000 UNDER 20,000	2,279	1,948	474	2,211	3,073	44,374	645
20,000 UNDER 21,000	2,036	1,761	372	1,992	2,754	41,737	670
21,000 UNDER 22,000	1,886	1,680	300	1,864	2,608	40,551	701
22,000 UNDER 23,000	1,732	1,580	248	1,709	2,443	38,949	705
23,000 UNDER 24,000	1,580	1,445	217	1,563	2,145	37,110	728
24,000 UNDER 25,000	1,430	1,327	175	1,423	1,968	35,020	738
25,000 UNDER 30,000	5,180	4,850	493	5,140	6,963	141,251	3,498
30,000 UNDER 40,000	4,276	4,060	263	4,255	5,643	145,342	4,966
40,000 UNDER 50,000	1,388	1,301	49	1,386	1,800	61,283	2,907
50,000 UNDER 100,000	1,457	1,373	44	1,456	1,938	96,424	6,318
100,000 AND OVER	390	363	11	390	569	76,775	7,059
TOTALS	90,067	50,612	28,341	46,980	83,845	$1,306,350	$33,010

SUTTER

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	239	158	43	12	230	−$3,221	$9
$1 UNDER $1,000	530	92	266	12	121	198	+
1,000 UNDER 2,000	639	99	178	8	165	973	+
2,000 UNDER 3,000	792	145	268	14	287	1,986	+
3,000 UNDER 4,000	890	203	375	8	383	3,111	+
4,000 UNDER 5,000	864	263	372	9	438	3,887	+
5,000 UNDER 6,000	886	278	382	15	528	4,860	+
6,000 UNDER 7,000	839	358	395	268	614	5,462	4
7,000 UNDER 8,000	806	380	414	317	730	6,042	15
8,000 UNDER 9,000	738	377	383	270	688	6,270	24
9,000 UNDER 10,000	692	377	313	226	666	6,560	30
10,000 UNDER 11,000	700	390	342	233	696	7,339	43
11,000 UNDER 12,000	613	373	292	208	669	7,032	46
12,000 UNDER 13,000	591	395	238	234	646	7,380	47
13,000 UNDER 14,000	465	320	191	322	553	6,265	50
14,000 UNDER 15,000	454	308	174	351	522	6,579	64
15,000 UNDER 16,000	451	330	156	373	528	6,980	71
16,000 UNDER 17,000	382	277	113	350	416	6,308	82
17,000 UNDER 18,000	431	337	127	406	488	7,541	102
18,000 UNDER 19,000	393	312	94	378	497	7,253	110
19,000 UNDER 20,000	421	351	73	404	545	8,199	122
20,000 UNDER 21,000	394	333	73	386	485	8,078	136
21,000 UNDER 22,000	341	305	56	333	480	7,336	124
22,000 UNDER 23,000	339	298	47	334	456	7,631	145
23,000 UNDER 24,000	278	259	32	274	434	6,524	121
24,000 UNDER 25,000	240	221	30	239	332	5,878	125
25,000 UNDER 30,000	1,054	994	106	1,046	1,461	28,775	699
30,000 UNDER 40,000	952	897	58	947	1,229	32,536	1,152
40,000 UNDER 50,000	314	289	17	314	414	13,919	682
50,000 UNDER 100,000	386	363	*	386	609	25,356	1,734
100,000 AND OVER	78	72	*	78	95	11,294	999
TOTALS	17,192	10,154	5,618	8,755	16,405	$254,331	$6,736

TEHAMA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	177	127	25	6	136	−$1,789	$4
$1 UNDER $1,000	430	108	223	4	101	152	+
1,000 UNDER 2,000	473	73	131	11	144	711	+
2,000 UNDER 3,000	515	115	158	10	145	1,284	+
3,000 UNDER 4,000	569	136	196	4	170	1,990	+
4,000 UNDER 5,000	595	179	213	3	243	2,663	+
5,000 UNDER 6,000	545	191	194	13	218	2,989	+
6,000 UNDER 7,000	544	219	218	177	305	3,538	3
7,000 UNDER 8,000	489	234	201	194	308	3,672	9
8,000 UNDER 9,000	482	272	181	151	356	4,082	13
9,000 UNDER 10,000	430	248	178	152	309	4,085	20
10,000 UNDER 11,000	405	254	158	119	336	4,249	22
11,000 UNDER 12,000	418	284	151	113	377	4,807	35
12,000 UNDER 13,000	386	274	163	155	366	4,828	28
13,000 UNDER 14,000	422	300	139	320	424	5,685	47
14,000 UNDER 15,000	367	273	105	299	412	5,326	48
15,000 UNDER 16,000	396	294	126	342	426	6,145	67
16,000 UNDER 17,000	361	301	105	329	379	5,964	65
17,000 UNDER 18,000	362	296	95	340	442	6,337	85
18,000 UNDER 19,000	325	289	86	312	396	6,018	80
19,000 UNDER 20,000	332	275	71	310	417	6,278	102
20,000 UNDER 21,000	295	259	68	286	415	6,038	103
21,000 UNDER 22,000	234	215	34	232	290	5,033	92
22,000 UNDER 23,000	253	236	35	248	354	5,689	108
23,000 UNDER 24,000	212	196	33	212	310	4,972	105
24,000 UNDER 25,000	176	167	29	176	210	4,308	95
25,000 UNDER 30,000	620	574	63	615	841	16,896	446
30,000 UNDER 40,000	475	450	40	473	618	15,923	548
40,000 UNDER 50,000	143	137	9	143	163	6,303	300
50,000 UNDER 100,000	137	126	5	137	151	9,253	633
100,000 AND OVER	26	20	—	26	39	3,863	326
TOTALS	11,584	7,132	3,433	5,912	9,801	$157,292	$3,384

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	TRINITY						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	87	30	10	—	49	-$283	+
$1 UNDER $1,000	124	32	43	*	21	54	+
1,000 UNDER 2,000	163	31	38	5	32	245	+
2,000 UNDER 3,000	174	42	50	3	55	437	+
3,000 UNDER 4,000	169	47	52	3	59	589	+
4,000 UNDER 5,000	170	56	72	*	75	760	+
5,000 UNDER 6,000	166	76	51	5	82	912	+
6,000 UNDER 7,000	159	74	61	41	102	1,036	$1
7,000 UNDER 8,000	183	95	74	62	104	1,369	3
8,000 UNDER 9,000	143	73	65	55	95	1,217	5
9,000 UNDER 10,000	125	78	39	34	105	1,186	4
10,000 UNDER 11,000	126	92	35	26	94	1,320	5
11,000 UNDER 12,000	110	81	38	28	97	1,264	7
12,000 UNDER 13,000	119	85	35	46	112	1,487	9
13,000 UNDER 14,000	118	84	40	87	112	1,591	12
14,000 UNDER 15,000	112	92	44	90	120	1,621	12
15,000 UNDER 16,000	113	92	28	97	135	1,755	15
16,000 UNDER 17,000	106	89	38	93	109	1,748	18
17,000 UNDER 18,000	111	97	33	104	114	1,939	23
18,000 UNDER 19,000	100	88	34	95	134	1,846	24
19,000 UNDER 20,000	105	98	29	102	127	2,051	32
20,000 UNDER 21,000	86	75	25	84	120	1,757	31
21,000 UNDER 22,000	67	56	21	66	111	1,438	26
22,000 UNDER 23,000	63	58	14	63	94	1,416	26
23,000 UNDER 24,000	52	47	17	52	75	1,221	25
24,000 UNDER 25,000	64	64	12	64	93	1,569	33
25,000 UNDER 30,000	166	156	35	165	208	4,541	119
30,000 UNDER 40,000	121	112	12	120	141	4,134	151
40,000 UNDER 50,000	38	37	*	37	44	1,680	75
50,000 UNDER 100,000	35	32	*	35	42	2,263	149
100,000 AND OVER	5	5	*	5	7	569	40
TOTALS	3,440	2,174	1,049	1,670	2,868	$44,732	$845

ADJUSTED GROSS INCOME CLASS	TULARE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	922	574	287	14	734	-$11,606	$6
$1 UNDER $1,000	1,836	350	804	25	388	797	1
1,000 UNDER 2,000	2,592	444	705	43	876	3,956	+
2,000 UNDER 3,000	3,200	654	1,045	29	1,425	8,027	+
3,000 UNDER 4,000	3,797	1,014	1,491	42	2,135	13,335	+
4,000 UNDER 5,000	3,889	1,255	1,626	48	2,761	17,452	1
5,000 UNDER 6,000	3,654	1,420	1,570	36	2,903	20,071	1
6,000 UNDER 7,000	3,529	1,504	1,636	1,077	3,122	22,921	16
7,000 UNDER 8,000	3,470	1,688	1,600	1,316	3,416	25,991	61
8,000 UNDER 9,000	3,148	1,641	1,450	1,141	3,396	26,735	101
9,000 UNDER 10,000	3,066	1 821	1,369	964	3,500	29,139	129
10,000 UNDER 11,000	2,823	1,765	1,197	837	3,352	29,619	156
11,000 UNDER 12,000	2,593	1,705	1,062	741	3,038	29,786	173
12,000 UNDER 13,000	2,445	1,735	965	890	3,287	30,570	174
13,000 UNDER 14,000	2,360	1,725	834	1,611	2,993	31,843	219
14,000 UNDER 15,000	2,120	1,636	725	1,605	2,786	30,704	233
15,000 UNDER 16,000	1,970	1,577	590	1,632	2,558	30,522	269
16,000 UNDER 17,000	1,865	1,504	498	1,678	2,474	30,778	324
17,000 UNDER 18,000	1,757	1,499	422	1,645	2,400	30,748	356
18,000 UNDER 19,000	1,674	1,460	369	1,589	2,196	30,965	395
19,000 UNDER 20,000	1,513	1,328	307	1,472	1,977	29,506	429
20,000 UNDER 21,000	1,398	1,248	276	1,370	1,976	28,650	448
21,000 UNDER 22,000	1,251	1,141	203	1,232	1,731	26,877	443
22,000 UNDER 23,000	1,206	1,106	181	1,198	1,633	27,140	497
23,000 UNDER 24,000	1,078	996	148	1,068	1,498	25,341	500
24,000 UNDER 25,000	964	894	124	958	1,310	23,613	490
25,000 UNDER 30,000	3,912	3,128	316	3,289	4,497	90,423	2,248
30,000 UNDER 40,000	2,956	2,799	157	2,941	3,836	100,798	3,493
40,000 UNDER 50,000	1,068	994	35	1,067	1,314	47,351	2,271
50,000 UNDER 100,000	1,251	1,160	53	1,247	1,692	83,063	5,502
100,000 AND OVER	267	251	7	267	348	73,910	3,803
TOTALS	68,974	42,016	22,052	33,072	71,552	$989,025	$22,739

ADJUSTED GROSS INCOME CLASS	TUOLUMNE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	152	94	31	*	135	-$1,373	$1
$1 UNDER $1,000	437	79	186	5	67	200	+
1,000 UNDER 2,000	505	66	173	5	91	762	+
2,000 UNDER 3,000	563	97	196	9	105	1,404	+
3,000 UNDER 4,000	555	117	241	6	136	1,960	+
4,000 UNDER 5,000	546	150	262	*	177	2,454	+
5,000 UNDER 6,000	617	218	261	10	240	3,393	+
6,000 UNDER 7,000	546	227	232	177	248	3,545	3
7,000 UNDER 8,000	531	237	235	224	246	3,994	11
8,000 UNDER 9,000	478	230	218	198	265	4,059	17
9,000 UNDER 10,000	479	257	213	167	301	4,543	22
10,000 UNDER 11,000	476	282	176	156	339	4,990	29
11,000 UNDER 12,000	418	269	166	123	322	4,812	29
12,000 UNDER 13,000	403	276	133	162	317	5,031	30
13,000 UNDER 14,000	359	259	123	229	313	4,840	34
14,000 UNDER 15,000	353	243	130	259	305	5,118	49
15,000 UNDER 16,000	353	270	113	290	322	5,462	57
16,000 UNDER 17,000	377	281	101	334	362	6,215	77
17,000 UNDER 18,000	347	272	87	317	360	6,075	82
18,000 UNDER 19,000	332	275	89	301	349	6,135	83
19,000 UNDER 20,000	315	264	85	302	382	6,139	95
20,000 UNDER 21,000	289	254	62	278	368	5,926	95
21,000 UNDER 22,000	251	226	45	243	305	5,406	90
22,000 UNDER 23,000	243	213	47	238	281	5,464	107
23,000 UNDER 24,000	233	206	35	228	272	5,468	118
24,000 UNDER 25,000	173	156	24	171	233	4,236	92
25,000 UNDER 30,000	751	692	110	747	920	20,488	526
30,000 UNDER 40,000	545	516	56	544	643	18,471	640
40,000 UNDER 50,000	177	161	12	177	186	7,791	366
50,000 UNDER 100,000	164	153	6	164	214	10,603	652
100,000 AND OVER	17	17	—	17	27	2,733	304
TOTALS	11,985	7,059	3,848	6,087	8,840	$166,344	$3,609

ADJUSTED GROSS INCOME CLASS	VENTURA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,114	591	331	27	1,022	-$9,079	$45
$1 UNDER $1,000	5,298	938	2,367	77	964	2,232	+
1,000 UNDER 2,000	6,653	751	1,754	111	1,547	10,068	+
2,000 UNDER 3,000	7,719	1,057	2,407	152	2,435	19,345	1
3,000 UNDER 4,000	8,208	1,391	3,148	107	3,470	28,704	1
4,000 UNDER 5,000	7,943	1,747	3,477	113	4,440	35,704	1
5,000 UNDER 6,000	7,637	2,042	3,612	120	4,999	41,944	3
6,000 UNDER 7,000	7,355	2,280	3,665	2,633	5,799	47,788	41
7,000 UNDER 8,000	6,992	2,534	3,636	3,340	6,158	52,399	155
8,000 UNDER 9,000	6,416	2,467	3,455	2,966	5,757	54,505	261
9,000 UNDER 10,000	6,087	2,546	3,337	2,672	6,060	57,787	355
10,000 UNDER 11,000	5,829	2,693	3,076	2,333	6,057	61,130	423
11,000 UNDER 12,000	5,471	2,726	2,802	2,150	5,935	62,838	471
12,000 UNDER 13,000	4,971	2,709	2,440	2,326	5,562	62,107	512
13,000 UNDER 14,000	4,883	2,841	2,241	3,127	5,656	65,907	609
14,000 UNDER 15,000	4,610	2,837	2,001	3,250	5,558	66,821	683
15,000 UNDER 16,000	4,437	2,918	1,801	3,349	5,393	68,777	752
16,000 UNDER 17,000	4,411	3,050	1,621	3,519	5,447	72,815	856
17,000 UNDER 18,000	4,334	3,126	1,394	3,679	5,541	75,868	950
18,000 UNDER 19,000	4,412	3,223	1,398	3,955	5,734	81,629	1,159
19,000 UNDER 20,000	4,322	3,347	1,220	3,972	5,927	84,287	1,237
20,000 UNDER 21,000	4,250	3,436	1,041	4,038	5,806	87,141	1,337
21,000 UNDER 22,000	4,118	3,394	910	3,953	5,916	88,535	1,463
22,000 UNDER 23,000	3,961	3,397	767	3,833	5,776	89,104	1,489
23,000 UNDER 24,000	3,732	3,269	606	3,613	5,579	87,682	1,546
24,000 UNDER 25,000	3,690	3,286	602	3,615	5,396	90,363	1,741
25,000 UNDER 30,000	15,087	13,894	1,938	14,910	23,011	412,545	9,179
30,000 UNDER 40,000	15,462	14,652	1,258	15,363	24,081	527,303	16,063
40,000 UNDER 50,000	5,070	4,829	291	5,032	7,837	223,933	9,295
50,000 UNDER 100,000	3,855	3,571	182	3,846	6,014	248,819	14,589
100,000 AND OVER	684	620	24	684	1,040	122,195	9,540
TOTALS	179,011	102,162	58,802	102,865	189,917	$3,021,196	$74,757

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	YOLO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	354	192	119	7	288	-$13,983	$8
$1 UNDER $1,000	1,996	186	1,360	18	187	715	+
1,000 UNDER 2,000	2,277	175	1,127	34	323	3,427	+
2,000 UNDER 3,000	2,386	269	1,228	28	505	5,965	+
3,000 UNDER 4,000	2,252	349	1,198	28	725	7,873	+
4,000 UNDER 5,000	1,975	434	1,042	35	816	8,865	+
5,000 UNDER 6,000	1,931	493	1,027	34	925	10,610	1
6,000 UNDER 7,000	1,812	599	1,009	680	1,070	11,769	11
7,000 UNDER 8,000	1,606	574	888	797	1,202	12,041	39
8,000 UNDER 9,000	1,478	578	818	735	1,175	12,552	68
9,000 UNDER 10,000	1,415	588	781	676	1,173	13,444	91
10,000 UNDER 11,000	1,449	638	800	621	1,299	15,202	113
11,000 UNDER 12,000	1,302	625	697	556	1,172	14,956	128
12,000 UNDER 13,000	1,208	633	604	635	1,069	15,091	138
13,000 UNDER 14,000	1,093	630	542	830	1,065	14,759	150
14,000 UNDER 15,000	1,036	587	460	848	1,045	15,024	185
15,000 UNDER 16,000	964	607	398	847	979	14,938	198
16,000 UNDER 17,000	977	648	370	885	1,047	16,113	236
17,000 UNDER 18,000	934	642	310	883	1,005	16,347	258
18,000 UNDER 19,000	862	643	248	820	1,022	15,949	248
19,000 UNDER 20,000	900	688	241	867	1,017	17,541	307
20,000 UNDER 21,000	834	659	199	814	974	17,092	311
21,000 UNDER 22,000	771	637	165	755	949	16,555	311
22,000 UNDER 23,000	740	628	133	729	937	16,646	333
23,000 UNDER 24,000	688	596	118	683	879	16,164	339
24,000 UNDER 25,000	617	537	109	612	795	15,116	344
25,000 UNDER 30,000	2,419	2,188	288	2,396	3,173	66,140	1,733
30,000 UNDER 40,000	2,561	2,404	165	2,540	3,474	87,653	3,013
40,000 UNDER 50,000	878	825	32	876	1,160	38,679	1,795
50,000 UNDER 100,000	875	812	*	874	1,239	57,515	3,767
100,000 AND OVER	167	152	*	167	190	29,782	2,670
TOTALS	40,757	20,216	16,500	21,310	32,879	$590,540	$16,795

ADJUSTED GROSS INCOME CLASS	YUBA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	188	122	47	3	147	-$1,901	$2
$1 UNDER $1,000	542	126	232	6	186	237	+
1,000 UNDER 2,000	674	135	190	5	242	1,021	+
2,000 UNDER 3,000	768	199	260	10	340	1,924	+
3,000 UNDER 4,000	791	252	285	3	424	2,759	+
4,000 UNDER 5,000	789	270	323	7	483	3,540	+
5,000 UNDER 6,000	814	322	306	8	567	4,474	+
6,000 UNDER 7,000	777	385	336	210	638	5,044	3
7,000 UNDER 8,000	749	402	318	265	742	5,613	12
8,000 UNDER 9,000	626	352	251	197	565	5,313	17
9,000 UNDER 10,000	619	385	263	180	649	5,892	24
10,000 UNDER 11,000	555	365	233	157	580	5,819	27
11,000 UNDER 12,000	550	384	204	133	572	6,321	30
12,000 UNDER 13,000	480	336	182	157	547	5,994	35
13,000 UNDER 14,000	458	348	154	239	524	6,171	37
14,000 UNDER 15,000	429	340	142	329	535	6,213	46
15,000 UNDER 16,000	414	316	108	349	483	6,402	62
16,000 UNDER 17,000	375	295	111	330	460	6,191	65
17,000 UNDER 18,000	326	269	84	307	412	5,701	72
18,000 UNDER 19,000	295	253	68	289	389	5,468	72
19,000 UNDER 20,000	295	259	65	282	423	5,762	85
20,000 UNDER 21,000	258	228	54	247	344	5,282	85
21,000 UNDER 22,000	257	238	43	251	365	5,524	92
22,000 UNDER 23,000	217	191	44	215	270	4,885	97
23,000 UNDER 24,000	213	195	40	206	282	5,007	100
24,000 UNDER 25,000	184	171	28	182	227	4,507	96
25,000 UNDER 30,000	647	612	60	643	839	17,561	439
30,000 UNDER 40,000	480	458	41	478	623	16,216	558
40,000 UNDER 50,000	137	125	11	137	127	6,026	300
50,000 UNDER 100,000	134	120	*	133	140	8,625	538
100,000 AND OVER	37	35	*	37	28	5,951	560
TOTALS	14,078	8,488	4,490	6,075	13,153	$173,542	$3,454

ADJUSTED GROSS INCOME CLASS	UNALLOCATED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	984	357	201	4	631	-$1,786	$1
$1 UNDER $1,000	1,820	247	958	49	516	761	1
1,000 UNDER 2,000	2,065	300	870	65	849	3,115	1
2,000 UNDER 3,000	2,194	338	1,016	59	992	5,485	+
3,000 UNDER 4,000	2,160	419	1,179	58	1,313	7,520	+
4,000 UNDER 5,000	2,284	437	1,157	50	1,532	10,303	1
5,000 UNDER 6,000	2,306	476	1,159	71	1,691	12,680	2
6,000 UNDER 7,000	1,859	533	1,098	676	1,896	12,017	11
7,000 UNDER 8,000	1,432	507	950	679	1,723	10,718	32
8,000 UNDER 9,000	1,192	457	785	564	1,472	10,110	50
9,000 UNDER 10,000	1,061	458	704	481	1,305	10,037	66
10,000 UNDER 11,000	852	371	522	381	1,039	8,944	72
11,000 UNDER 12,000	687	326	447	313	905	7,887	71
12,000 UNDER 13,000	608	307	371	332	780	7,591	76
13,000 UNDER 14,000	445	244	243	327	629	6,001	69
14,000 UNDER 15,000	407	211	229	329	554	5,890	81
15,000 UNDER 16,000	367	204	214	305	477	5,682	84
16,000 UNDER 17,000	336	183	180	301	497	5,540	93
17,000 UNDER 18,000	296	165	150	267	350	5,181	100
18,000 UNDER 19,000	276	175	142	257	341	5,107	97
19,000 UNDER 20,000	261	153	110	246	293	5,079	109
20,000 UNDER 21,000	220	150	94	206	266	4,506	92
21,000 UNDER 22,000	196	138	78	186	255	4,214	88
22,000 UNDER 23,000	165	130	55	160	188	3,711	78
23,000 UNDER 24,000	151	122	48	147	229	3,548	76
24,000 UNDER 25,000	161	124	57	157	250	3,944	95
25,000 UNDER 30,000	517	409	131	507	713	14,113	362
30,000 UNDER 40,000	498	435	95	491	653	17,024	548
40,000 UNDER 50,000	173	157	21	171	279	7,667	321
50,000 UNDER 100,000	184	155	14	183	271	12,214	705
100,000 AND OVER	42	40	—	42	89	7,435	616
TOTALS	26,199	8,728	13,270	8,064	22,978	$222,238	$3,998

ADJUSTED GROSS INCOME CLASS	RESIDENT-OUT-OF-STATE-ADDRESS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	870	450	161	23	759	-$7,248	$36
$1 UNDER $1,000	2,303	425	634	41	658	1,205	5
1,000 UNDER 2,000	3,581	468	964	67	832	5,425	+
2,000 UNDER 3,000	4,182	618	1,310	65	1,090	10,457	2
3,000 UNDER 4,000	4,356	776	1,722	48	1,399	15,234	+
4,000 UNDER 5,000	4,341	899	1,845	54	1,574	19,527	+
5,000 UNDER 6,000	4,266	1,028	1,958	41	1,765	23,428	+
6,000 UNDER 7,000	3,904	1,181	1,871	1,543	2,077	25,316	23
7,000 UNDER 8,000	3,550	1,244	1,792	1,815	2,277	26,584	85
8,000 UNDER 9,000	3,153	1,269	1,578	1,496	2,121	26,780	133
9,000 UNDER 10,000	2,873	1,259	1,488	1,276	2,078	27,277	172
10,000 UNDER 11,000	2,593	1,175	1,413	1,164	1,855	27,195	219
11,000 UNDER 12,000	2,219	1,083	1,127	989	1,793	25,491	229
12,000 UNDER 13,000	2,050	1,041	1,015	1,069	1,681	25,608	264
13,000 UNDER 14,000	1,857	992	919	1,347	1,543	25,061	282
14,000 UNDER 15,000	1,655	926	810	1,289	1,384	23,997	310
15,000 UNDER 16,000	1,555	895	753	1,272	1,334	24,107	356
16,000 UNDER 17,000	1,561	954	716	1,324	1,430	25,752	400
17,000 UNDER 18,000	1,356	835	602	1,211	1,181	23,726	415
18,000 UNDER 19,000	1,260	829	512	1,157	1,210	23,292	416
19,000 UNDER 20,000	1,270	871	507	1,182	1,322	24,753	465
20,000 UNDER 21,000	1,079	753	405	1,025	1,080	22,102	445
21,000 UNDER 22,000	1,029	768	391	989	1,127	22,120	445
22,000 UNDER 23,000	961	719	337	932	1,034	21,623	476
23,000 UNDER 24,000	873	686	277	854	918	20,512	463
24,000 UNDER 25,000	777	608	222	763	866	19,014	458
25,000 UNDER 30,000	2,988	2,447	762	2,951	3,482	81,476	2,165
30,000 UNDER 40,000	2,987	2,574	603	2,958	3,519	102,168	3,476
40,000 UNDER 50,000	1,169	988	189	1,164	1,357	51,829	2,351
50,000 UNDER 100,000	1,172	921	161	1,166	1,387	77,454	4,752
100,000 AND OVER	454	320	45	453	491	137,215	12,515
TOTALS	68,244	30,002	27,089	31,728	46,624	$978,480	$31,358

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1978 Income Year

ADJUSTED GROSS INCOME CLASS	NONRESIDENT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	9,186	5,988	386	113	8,719	-$49,248	$322
$1 UNDER $1,000	11,989	4,921	958	2,163	6,845	6,736	7
1,000 UNDER 2,000	16,331	5,943	2,052	2,517	8,385	24,465	14
2,000 UNDER 3,000	15,295	5,869	2,916	2,490	8,252	38,023	26
3,000 UNDER 4,000	13,646	5,892	3,248	2,735	8,286	47,486	40
4,000 UNDER 5,000	11,770	5,458	3,440	3,090	7,982	52,779	67
5,000 UNDER 6,000	9,991	5,007	3,151	3,549	7,247	54,775	114
6,000 UNDER 7,000	8,679	4,784	2,834	4,143	6,991	56,341	181
7,000 UNDER 8,000	7,699	4,543	2,716	3,928	6,721	57,665	261
8,000 UNDER 9,000	6,814	4,248	2,293	3,589	6,222	57,827	334
9,000 UNDER 10,000	5,830	3,842	2,034	3,311	5,652	55,304	379
10,000 UNDER 11,000	5,334	3,660	1,727	3,280	5,155	55,933	430
11,000 UNDER 12,000	4,674	3,339	1,464	3,163	4,849	53,679	467
12,000 UNDER 13,000	4,192	3,115	1,265	3,124	4,700	52,362	491
13,000 UNDER 14,000	3,541	2,680	1,070	2,924	3,873	47,772	521
14,000 UNDER 15,000	3,275	2,567	853	2,791	3,873	47,443	558
15,000 UNDER 16,000	2,886	2,312	748	2,559	3,436	44,699	576
16,000 UNDER 17,000	2,602	2,143	648	2,395	3,139	42,917	600
17,000 UNDER 18,000	2,353	1,965	520	2,176	2,949	41,155	623
18,000 UNDER 19,000	2,101	1,796	450	1,991	2,680	38,851	653
19,000 UNDER 20,000	1,795	1,536	386	1,725	2,349	34,988	630
20,000 UNDER 21,000	1,665	1,435	350	1,605	2,128	34,099	669
21,000 UNDER 22,000	1,488	1,291	272	1,443	1,961	31,958	664
22,000 UNDER 23,000	1,256	1,111	216	1,219	1,648	28,249	610
23,000 UNDER 24,000	1,154	993	187	1,127	1,457	27,086	646
24,000 UNDER 25,000	968	842	135	950	1,307	23,712	588
25,000 UNDER 30,000	3,497	3,129	473	3,440	4,648	95,260	2,713
30,000 UNDER 40,000	2,954	2,635	267	2,931	3,885	100,456	3,858
40,000 UNDER 50,000	1,132	1,000	86	1,123	1,523	50,094	2,644
50,000 UNDER 100,000	1,229	1,038	73	1,222	1,505	81,136	5,667
100,000 AND OVER	394	324	18	393	519	82,538	8,631
TOTALS	165,720	95,406	37,236	73,209	138,886	$1,416,540	$33,984

ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	78,623	38,471	23,646	1,429	55,677	-$694,188	$2,254
$1 UNDER $1,000	321,578	45,142	172,953	6,644	61,388	124,738	63
1,000 UNDER 2,000	361,072	41,037	120,915	8,676	86,936	546,082	98
2,000 UNDER 3,000	401,099	52,249	154,477	8,692	115,001	1,004,082	89
3,000 UNDER 4,000	423,935	66,346	186,244	9,212	152,051	1,483,151	136
4,000 UNDER 5,000	411,405	78,636	194,959	9,597	185,026	1,849,115	213
5,000 UNDER 6,000	407,010	91,881	205,160	10,564	219,536	2,237,382	319
6,000 UNDER 7,000	393,465	104,688	209,563	151,893	244,617	2,555,276	2,555
7,000 UNDER 8,000	378,477	112,272	209,785	197,422	257,605	2,837,032	9,490
8,000 UNDER 9,000	359,437	114,540	203,082	185,914	255,842	3,053,706	16,604
9,000 UNDER 10,000	343,532	118,329	195,497	171,150	262,019	3,261,923	23,029
10,000 UNDER 11,000	327,982	123,128	183,534	157,438	261,862	3,441,406	28,987
11,000 UNDER 12,000	301,259	123,461	164,562	145,075	250,519	3,462,295	32,953
12,000 UNDER 13,000	282,623	125,902	150,070	161,503	246,669	3,530,870	37,254
13,000 UNDER 14,000	263,610	127,373	134,496	196,099	241,934	3,557,013	42,059
14,000 UNDER 15,000	247,101	128,514	120,486	197,279	236,806	3,581,775	47,337
15,000 UNDER 16,000	236,407	130,813	109,384	198,530	234,818	3,663,366	53,033
16,000 UNDER 17,000	229,243	134,891	99,505	201,637	237,407	3,781,939	59,236
17,000 UNDER 18,000	222,709	138,640	89,371	202,998	237,347	3,896,512	65,264
18,000 UNDER 19,000	213,672	140,188	78,942	199,634	236,848	3,951,985	69,905
19,000 UNDER 20,000	204,549	141,622	69,134	194,399	234,874	3,987,892	73,915
20,000 UNDER 21,000	193,969	141,203	59,508	186,686	230,180	3,975,357	76,311
21,000 UNDER 22,000	182,180	138,461	51,086	176,960	221,606	3,915,697	78,050
22,000 UNDER 23,000	170,760	134,681	43,563	166,894	212,915	3,840,934	79,497
23,000 UNDER 24,000	159,273	129,721	37,026	156,297	201,751	3,741,994	80,631
24,000 UNDER 25,000	148,751	124,298	31,964	146,534	191,051	3,643,375	81,595
25,000 UNDER 30,000	589,093	516,209	100,909	583,179	774,964	16,100,410	406,990
30,000 UNDER 40,000	609,879	559,580	67,861	606,246	809,008	20,835,48[illegible]	690,345
40,000 UNDER 50,000	213,054	195,734	16,709	212,200	278,049	9,410,5[illegible]	418,770
50,000 UNDER 100,000	192,875	172,846	12,219	192,438	258,802	12,617,761	770,687
100,000 AND OVER	47,646	42,007	2,330	47,598	64,903	9,135,259	767,509
TOTALS	8,916,268	4,333,363	3,498,940	5,090,817	7,558,011	$142,330,149	$4,015,178

FOOTNOTES FOLLOW THIS SECTION.

Table 8 †

Personal Income Tax Statistics

FIDUCIARY RETURNS BY GROSS INCOME CLASS

1978 Income Year

GROSS INCOME CLASS	NUMBER OF RETURNS	GROSS INCOME (000)	DISTRIBUTION TO BENEFICIARIES	OTHER DEDUCTIONS	TAXABLE INCOME	TOTAL CREDITS	NET TAX ASSESSED
NONTAXABLE RETURNS							
NO GROSS INCOME	2,487	-$30,457	-	$7,436,938	-	$10,605	-
$1 UNDER $1,000	25,613	12,279	$5,203,680	10,645,696	$2,739,683	122,264	-
1,000 UNDER 2,000	19,397	29,020	17,989,659	74,818,428	1,279,159	88,076	-
2,000 UNDER 3,000	15,873	39,275	24,919,389	18,914,400	722,459	66,822	-
3,000 UNDER 4,000	13,653	47,278	31,722,246	21,060,030	406,482	51,615	-
4,000 UNDER 5,000	9,213	41,085	30,738,897	11,951 814	248,640	28,194	-
5,000 UNDER 6,000	9,768	54,069	42,025,155	15,580,737	14,097	27,750	-
6,000 UNDER 7,000	8,103	52,091	39,972,321	15,089,229	426,240	31,080	-
7,000 UNDER 8,000	6,105	45,195	36,521,109	13,662,657	1,221	16,095	-
8,000 UNDER 9,000	4,329	36,078	27,223,305	10,878,444	69,264	12,321	-
9,000 UNDER 10,000	4,551	43,468	34,472,160	12,607,935	1,776	12,543	-
10,000 AND OVER	41,514	1,324,768	960,339,915	410,797,307	539,503	99,564	-
TOTAL NONTAXABLE RETURNS	160,606	$1,694,149	$1,251,127,836	$623,443,615	$6,448,564	$566,929	-
TAXABLE RETURNS							
NO GROSS INCOME	-	-	-	-	-	-	-
$1 UNDER $1,000	2,994	$1,771	-	$187,511	$1,583,668	$2,994	$13,152
1,000 UNDER 2,000	3,549	5,268	$1,301,335	386,868	3,579,888	10,452	25,203
2,000 UNDER 3,000	5,138	12,554	1,275,354	1,442,439	9,836,080	18,629	89,006
3,000 UNDER 4,000	3,388	11,787	754,123	2,421,818	8,611,193	19,597	91,681
4,000 UNDER 5,000	3,340	15,016	3,663,480	2,114,521	9,238,337	15,427	122,464
5,000 UNDER 6,000	2,572	14,076	2,634,117	2,198,598	9,243,606	13,493	152,188
6,000 UNDER 7,000	1,841	11,777	3,884,590	2,279,405	5,612,785	10,454	85,532
7,000 UNDER 8,000	1,587	11,879	3,597,494	2,008,858	6,272,499	8,706	124,901
8,000 UNDER 9,000	2,046	17,377	5,683,638	3,574,652	8,118,865	8,067	170,630
9,000 UNDER 10,000	1,182	11,042	1,529,724	741,449	8,770,878	6,852	256,435
10,000 UNDER 11,000	757	7,990	1,883,519	1,175,770	4,930,963	4,537	140,560
11,000 UNDER 12,000	780	9,086	3,543,959	1,686,298	3,855,325	4,164	107,742
12,000 UNDER 13,000	752	9,468	2,638,873	1,816,625	5,012,753	3,389	150,411
13,000 UNDER 14,000	1,123	15,141	2,906,577	1,549,840	10,684,138	3,013	381,808
14,000 UNDER 15,000	713	10,398	3,106,779	1,752,203	5,539,482	4,493	205,799
15,000 UNDER 20,000	2,366	41,509	13,740,952	7,277,332	20,490,696	11,202	926,722
20,000 UNDER 25,000	1,460	33,424	11,137,346	6,137,525	16,149,523	5,987	804,450
25,000 UNDER 30,000	1,377	38,052	10,090,972	8,798,267	19,162,379	7,002	1,215,135
30,000 UNDER 40,000	1,996	69,133	17,413,106	13,766,925	37,952,839	7,930	2,899,466
40,000 UNDER 50,000	1,460	65,242	19,373,299	18,443,400	27,425,224	5,240	2,014,634
50,000 UNDER 100,000	2,370	161,893	48,864,480	36,958,850	76,079,860	102,690	7,241,190
100,000 AND OVER	1,242	297,544	86,210,387	80,146,354	131,676,582	120,410	16,300,052
TOTAL TAXABLE RETURNS	44,033	$871,429	$245,234,104	$196,865,508	$429,827,563	$394,728	$33,519,161
GRAND TOTALS	204,639	$2,565,578	$1,496,361,940	$820,309,123	$436,276,127	$961,657	$33,519,161

FOOTNOTES FOLLOW THIS SECTION.

Table 9 †

Personal Income Tax Statistics

TAXES PAID BY HIGH INCOME INDIVIDUALS

1978 Income Year

Income Concept Class	Total Returns	Taxable Returns	Total Tax Liability (000)	Number of Returns by Size of Tax Liability			
				$1 Under $1,000	$1,000 Under $2,000	$2,000 Under $6,000	$6,000 and Over
Adjusted Gross Income[1]							
Under $50,000	8,849,767	4,930,250	$2,508,238	4,207,773	591,490	130,902	85
$50,000 under 100,000	200,283	199,873	802,685	2,660	10,762	160,478	25,973
100,000 under 200,000	38,301	38,230	412,740	31	143	1,801	36,255
200,000 and over	9,125	9,121	351,221	5	0	29	9,087
Totals	9,097,476	5,177,474	$4,074,884	4,210,469	602,395	293,210	71,400
AGI Plus Tax Preference Income[2]							
Under $50,000	8,831,046	4,911,529	$2,471,449	4,204,402	583,780	123,339	8
$50,000 under 100,000	209,789	209,380	779,682	5,949	18,288	164,467	20,676
100,000 under 200,000	44,177	44,106	418,912	113	327	5,314	38,352
200,000 and over	12,464	12,459	404,842	5	0	90	12,364
Totals	9,097,476	5,177,474	$4,074,884	4,210,469	602,395	293,210	71,400
AGI Less Investment Expenses[3]							
Under $50,000	8,859,122	4,939,522	$2,529,581	4,208,520	593,843	137,013	146
$50,000 under 100,000	193,039	192,711	795,710	1,913	8,460	154,981	27,357
100,000 under 200,000	36,648	36,577	406,079	32	92	1,205	35,248
200,000 and over	8,667	8,664	343,515	4	0	11	8,649
Totals	9,097,476	5,177,474	$4,074,884	4,210,469	602,395	293,210	71,400
Expanded Income[4]							
Under $50,000	8,839,917	4,920,317	$2,488,697	4,206,162	585,743	128,403	9
$50,000 under 100,000	203,439	203,112	775,698	4,251	16,498	160,623	21,740
100,000 under 200,000	42,299	42,227	413,912	51	154	4,160	37,862
200,000 and over	11,821	11,818	396,576	5	0	24	11,789
Totals	9,097,476	5,177,474	$4,074,884	4,210,469	602,395	293,210	71,400

Footnotes on following page.

Table 9 (continued) †

Personal Income Tax Statistics

TAXES PAID BY HIGH INCOME INDIVIDUALS

1978 Income Year

Income Concept Class	Total Returns	Nontaxable Returns	Taxable Returns	Number of Returns by Size of Average Tax Rate[5] Under 1%	 1% Under 2%	 2% Under 3%	 3% Under 5%	 5% Under 7%	 7% Under 9%	 9% Under 11%	 11% and Over[6]
Adjusted Gross Income[1]											
Under $50,000	8,249,767	3,919,517	4,930,250	1,340,298	1,368,817	1,015,057	963,217	215,042	26,057	985	777
$50,000 under 100,000	200,283	409	199,874	1,258	2,179	4,982	39,263	101,390	46,035	3,877	890
100,000 under 200,000	38,301	72	38,229	51	194	123	1,391	5,667	22,127	7,642	1,034
200,000 and over	9,125	4	9,121	10	24	28	137	477	2,321	5,075	1,049
Totals	9,097,476	3,920,002	5,177,474	1,341,617	1,371,214	1,020,190	1,004,008	322,576	96,540	17,579	3,750
AGI Plus Tax Preference Income[2]											
Under $50,000	8,831,046	3,919,517	4,911,528	1,343,768	1,369,915	1,011,212	955,536	208,895	22,061	0	141
$50,000 under 100,000	209,789	409	209,380	2,543	5,789	10,693	48,420	101,122	39,001	1,811	1
100,000 under 200,000	44,177	72	44,106	195	399	731	4,542	12,010	21,585	4,634	10
200,000 and over	12,464	4	12,460	10	53	117	647	2,511	5,226	3,896	0
Totals	9,097,476	3,920,002	5,177,474	1,346,516	1,376,156	1,022,753	1,009,145	324,538	87,873	10,341	152
AGI Less Investment Expenses[3]											
Under $50,000	8,859,122	3,919,600	4,939,522	1,331,740	1,365,721	1,014,723	973,221	224,010	27,615	982	1,510
$50,000 under 100,000	193,039	327	192,711	869	1,565	3,817	32,828	98,435	49,825	4,344	1,028
100,000 under 200,000	36,648	72	36,577	52	83	93	924	4,360	21,203	8,687	1,175
200,000 and over	8,667	3	8,664	7	9	12	57	307	1,819	5,282	1,171
Totals	9,097,476	3,920,002	5,177,474	1,332,668	1,367,378	1,018,645	1,007,030	327,112	100,462	19,295	4,884
Expanded Income[4]											
Under $50,000	8,839,916	3,919,600	4,920,316	1,335,317	1,368,231	1,011,568	964,526	217,037	23,236	0	401
$50,000 under 100,000	203,439	327	203,112	1,451	4,695	9,940	43,341	99,802	41,886	1,996	1
100,000 under 200,000	42,300	72	42,228	72	165	525	3,473	10,871	21,893	5,219	10
200,000 and over	11,821	3	11,818	8	25	51	422	2,095	4,996	4,221	0
Totals	9,097,476	3,920,002	5,177,474	1,336,848	1,373,116	1,022,084	1,011,762	329,805	92,011	11,436	412

[1] Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

[2] Tax preference income is the amount reported in Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

[3] Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income--that portion of dividends and capital gains included in income.

[4] Expanded income is adjusted gross income plus tax preference income less investment expenses.

[5] Average tax rate is the net tax divided by the income as defined in the income concept.

[6] These returns with an average tax rate equal to or greater than 11 percent of the income concept used have either preference income taxes or "throwback" taxes. See Section 17063 for preference income, or Sections 17771-17779 for throwback rules, of the Revenue and Taxation Code.

1978 INCOME YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 9

† Statewide Statistical Appendix Tables 1-5 and 8 and 9 were derived from a data file collected from a selected and edited *sample* of 99,788 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the Master File which included data on current year returns before audit (prior year and duplicate social security number returns were excluded). Therefore, statewide tables and the county tables are not strictly comparable.

†† Data are not available.

β Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967 exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions and exemption exclusion.

γ Less than .05 percent.

δ Includes both itemized deductions and standard deductions claimed. The standard deduction is $2,000 on joint returns of married persons, returns of surviving spouses, and returns of heads of household. The standard deduction is $1,000 on returns of single persons and on separate returns of married persons. Deductions of less than the standard deduction occur when taxpayers (a) file part-year resident returns or nonresident returns and prorate their deductions in the same proportion as their California adjusted gross income bears to their total adjusted gross income, or (b) inadvertently itemize deductions of less than the allowable standard deduction.

π Detail may not add to totals due to tolerances and rounding.

ε Total of Tax Credits equals personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low income credits, solar credits, child care credits, agriculture water credits, and retirement credit.

σ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

Ω When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

μ Net Sale of Capital Assets combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded $1,000 ($500 for married filing separate), only $1,000 ($500) was recorded and the excess was carried to the next year. The percentages, based on the length of time the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.

ζ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

θ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, sick pay exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion and alimony paid.

¶ Total Taxes include taxes paid on real estate, gas, sales and use, in lieu license, and others.

Ψ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.

ν Total Contributions combine current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the California adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.

ω All Other Deductions include adoption expense, union dues, employment education expenses, political contributions, etc.

Φ Personal Credit was increased for the 1978 income year and is not comparable to that of earlier years.

∂ Solar Credit numbers and amounts are based on the regular sample of unaudited tax returns. Since a certain number of these claims will be subsequently disallowed, a more extensive review of these sampled returns was made, resulting in revised statistics shown in the text table on solar energy credits.

η Professional Services include medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services, and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.

α Population estimates by California Department of Finance.

τ According to the entry in the preceding column.

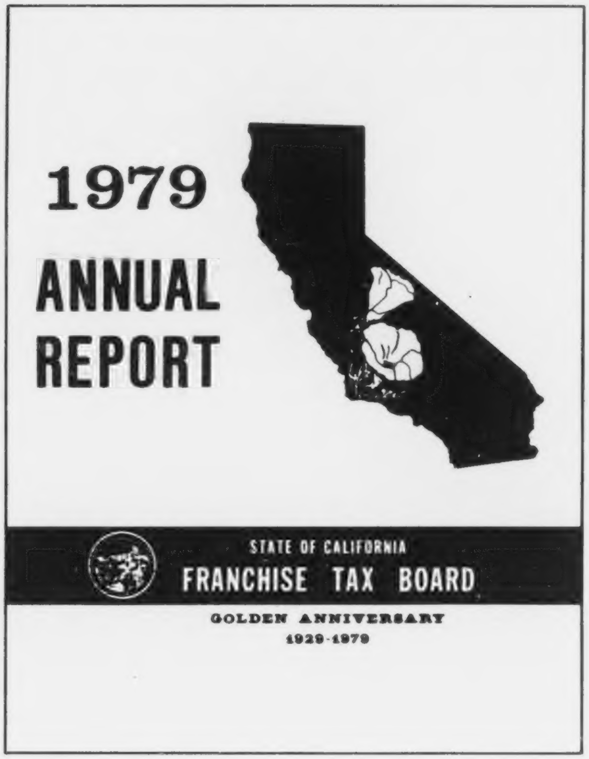
× Unable to determine county of residence from tax return.

o Resident returns filed with out-of-state address.

ϕ Computed after excluding returns of unallocated, nonresidents, and residents with out-of-state addresses.

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

+ Less than $500.



1979

ANNUAL
REPORT

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

GOLDEN ANNIVERSARY
1929-1979

Appendix

Bank and Corporation Taxes

Table 1

Bank and Corporation Franchise Tax Statistics

COMPARISON BY INCOME YEARS

1936 through 1978

	NUMBER OF RETURNS				INCOME REPORTED FOR FEDERAL TAXATION (IN THOUSANDS)		INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)		TAX ASSESSED	
INCOME YEAR	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1978	221,527	138,495	63,725	19,307	$136,216,778	$141,497,111	$18,727,933	$21,974,367	$2,066,579,672	$2,049,715,172
1977	200,393	124,175	57,949	18,269	114,908,291	120,937,865	14,940,577	17,830,411	1,683,229,641	1,667,681,822
1976	184,326	113,614	54,249	16,463	97,292,565	102,382,860	11,915,878	14,807,760	1,390,238,310	1,375,779,635
1975	177,665	106,213	53,965	17,487	71,847,619	78,087,336	8,362,261	11,671,553	1,097,939,222	1,083,238,005
1974	172,185	102,680	49,962	19,543	74,425,460	78,709,501	8,977,795	11,734,409	1,094,177,347	1,079,976,643
1973	165,676	97,377	46,937	21,362	64,844,833	68,110,274	7,911,161	10,207,612	873,720,462	859,850,734
1972	158,932	91,055	47,214	20,663	48,909,893	51,586,659	6,465,182	8,561,184	687,618,370	678,175,475
1971	151,216	83,664	47,621	19,931	40,284,475	44,919,449	4,804,362	7,249,163	545,901,289	539,169,214
1970	145,352	81,340	44,318	19,694	35,121,729	39,726,149	4,385,654	6,711,523	507,475,701	501,097,301
1969	136,695	80,348	38,627	17,720	42,912,970	45,295,192	5,642,555	7,476,775	559,643,421	553,360,351
1968	128,505	77,238	36,754	14,513	43,507,142	44,680,284	6,003,297	7,254,536	537,280,744	532,102,937
1967	125,677	73,433	38,188	14,056	40,102,895	38,231,010	5,252,164	6,455,635	461,812,582	456,606,107
1966	124,690	73,076	35,664	15,950	42,589,234	42,964,080	5,642,650	6,637,755	390,355,658	385,212,963
1965	122,339	71,484	35,625	15,290	38,091,426	38,879,581	5,126,221	6,007,207	357,967,410	352,892,460
1964	118,860	69,555	34,254	15,051	31,405,573	32,311,341	4,626,364	5,525,956	331,784,718	326,880,193
1963	114,667	66,496	33,667	14,504	28,800,619	29,520,296	4,282,870	5,091,922	309,403,940	304,613,490
1962	110,294	63,400	31,954	14,940	23,938,415	25,020,066	3,969,910	4,754,427	291,727,621	287,066,421
1961	105,645	59,746	31,802	14,097	23,002,843	23,768,082	3,716,550	4,508,953	279,958,058	275,392,583
1960	101,081	56,987	28,743	15,351	22,420,319	23,297,770	3,517,235	4,181,754	259,811,383	255,234,712
1959	94,161	53,456	24,069	16,636	21,960,626	22,520,887	3,663,711	4,155,387	243,301,582	239,556,222
1958	87,577	46,414	24,236	16,927	16,498,423	17,074,760	3,168,466	3,629,549	167,141,521	166,109,271
1957	81,150	44,527	20,313	16,310	19,188,347	19,692,514	3,286,282	3,663,837	165,168,785	164,252,185
1956	74,260	40,713	17,418	16,129	19,126,819	19,617,762	3,331,065	3,656,955	163,870,435	163,031,085
1955	65,345	35,020	16,365	13,960	19,820,265	20,098,100	3,162,831	3,429,695	152,267,415	151,508,790
1954	56,652	29,489	15,910	11,253	14,213,598	14,632,644	2,551,429	2,892,462	132,551,895	131,872,070
1953	52,041	27,561	13,718	10,762	14,212,904	14,408,954	2,518,582	2,757,676	123,140,277	122,527,802
1952	47,864	25,646	12,386	9,830	14,320,230	14,431,421	2,284,069	2,522,432	111,335,122	110,770,522
1951	44,583	24,538	11,008	9,037	16,298,990	16,265,240	2,598,337	2,765,742	118,484,293	117,982,468
1950	42,377	21,987	11,560	8,830	15,104,881	15,567,639	2,264,140	2,431,895	105,627,733	105,117,408
1949	40,096	19,078	12,529	8,489	††	9,903,504	††	1,748,703	74,443,544	73,917,794
1948	37,580	19,333	10,195	8,052	††	11,167,883	††	2,079,586	78,105,662γ	77,649,537
1947	33,612	17,789	7,852	7,972	††	9,324,028	††	1,844,296	70,394,248γ	70,012,032
1946	28,436	15,156	5,610	7,670	††	5,897,453	††	1,484,949	55,096,407γ	54,785,244
1945	24,430	13,703	4,587	6,140	††	5,845,721	††	1,394,685	49,655,751γ	49,404,777
1944	23,785	13,723	4,523	5,539	††	8,055,900	††	1,669,647	59,103,860γ	58,890,043
1943	24,088	13,904	5,199	4,985	††	8,556,462	††	1,741,929	64,588,611γ	64,362,445
1942	25,320	13,868	11,571	β	††	6,787,737	††	1,318,172	55,510,480γ	55,221,205
1941	26,392	13,248	13,144	β	††	4,553,676	††	831,906	36,217,338γ	35,888,738
1940	26,968	11,987	14,981	β	††	2,550,099	††	483,040	22,180,630γ	21,806,105
1939	††	11,095	††	††	††	1,862,395	††	399,679	††	18,164,792
1938	††	10,195	††	††	††	1,252,243	††	359,952	††	16,536,260
1937	††	11,593	††	††	††	1,816,505	††	458,817	††	20,728,030
1936	††	11,514	††	††	††	1,382,892	††	385,108	††	17,781,001

FOOTNOTES FOLLOW THIS SECTION.

Table 2 †

Bank and Corporation Franchise Tax Statistics

COMPARISON BY STATE NET INCOME CLASS

1978 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION FEDERAL	STATE	TAX ASSESSED
NET LOSS..................	63,725	-$5,280,233,806	-$3,246,434,004	$13,026,400
NO INCOME OR LOSS...........	19,307	—	—	3,838,100
SUBTOTALS.....	83,032	-$5,280,233,806	-$3,246,434,004	$16,864,500
NET INCOME				
$1 UNDER $1,000....	14,964	191,828,907	6,569,043	2,913,182
1,000 UNDER 2,000....	9,406	146,235,644	13,985,617	1,867,860
2,000 UNDER 3,000....	8,167	73,073,123	20,047,197	1,829,446
3,000 UNDER 4,000....	5,593	79,430,569	19,473,053	1,754,774
4,000 UNDER 5,000....	4,721	70,047,416	21,166,179	1,906,736
5,000 UNDER 6,000....	4,107	54,572,766	22,545,104	2,030,798
6,000 UNDER 7,000....	3,520	97,149,356	22,837,065	2,057,224
7,000 UNDER 8,000....	3,226	64,325,832	24,155,552	2,176,878
8,000 UNDER 9,000....	3,003	110,760,839	25,514,967	2,297,623
9,000 UNDER 10,000....	2,661	63,359,165	25,256,972	2,274,556
10,000 UNDER 11,000....	2,553	97,914,064	26,797,997	2,413,054
11,000 UNDER 12,000....	2,367	67,992,865	27,200,514	2,450,254
12,000 UNDER 13,000....	2,169	48,991,335	27,091,417	2,439,076
13,000 UNDER 14,000....	2,047	65,653,358	27,632,266	2,488,849
14,000 UNDER 15,000....	2,002	115,018,200	29,027,828	2,613,325
15,000 UNDER 20,000....	8,272	377,793,146	143,774,683	12,949,361
20,000 UNDER 25,000....	6,807	334,585,233	152,772,401	13,760,421
25,000 UNDER 30,000....	5,693	432,562,534	156,076,159	14,061,983
30,000 UNDER 40,000....	8,535	794,511,025	296,849,973	26,739,593
40,000 UNDER 50,000....	7,659	720,704,363	345,739,843	31,145,028
50,000 UNDER 60,000....	6,234	738,889,396	339,109,192	30,553,584
60,000 UNDER 70,000....	3,181	508,915,452	205,643,466	18,538,781
70,000 UNDER 80,000....	2,264	405,284,169	169,185,419	15,250,107
80,000 UNDER 90,000....	1,831	418,006,447	155,132,725	13,992,756
90,000 UNDER 100,000....	1,422	352,233,609	134,857,867	12,177,969
100,000 UNDER 150,000....	4,562	1,909,521,933	557,165,670	50,326,433
150,000 UNDER 200,000....	2,470	1,937,683,828	425,491,929	38,458,974
200,000 UNDER 250,000....	1,548	1,427,054,971	345,130,363	31,229,278
250,000 UNDER 300,000....	1,071	1,044,694,975	293,495,449	26,572,378
300,000 UNDER 400,000....	1,453	4,592,745,840	501,490,539	45,568,487
400,000 UNDER 500,000....	847	1,824,575,755	379,015,116	34,397,117
500,000 UNDER 750,000....	1,221	3,839,734,205	748,037,708	68,559,731
750,000 UNDER 1,000,000....	657	3,743,091,836	567,888,908	51,998,263
1,000,000 UNDER 1,500,000....	660	4,617,919,021	801,504,307	73,280,873
1,500,000 UNDER 2,000,000....	351	4,704,970,034	606,613,570	56,157,837
2,000,000 UNDER 3,000,000....	374	5,912,536,940	905,798,208	84,290,200
3,000,000 UNDER 4,000,000....	224	5,835,306,007	775,813,364	72,746,834
4,000,000 UNDER 5,000,000....	120	4,211,465,370	533,898,103	49,650,626
5,000,000 UNDER 10,000,000....	257	15,812,989,952	1,813,978,109	167,260,600
10,000,000 AND OVER	276	73,652,981,325	10,280,602,692	976,534,323
SUBTOTALS.....	138,495	$141,497,110,805	$21,974,366,534	$2,049,715,172
GRAND TOTALS......	221,527	$136,216,876,999	$18,727,932,530	$2,066,579,672

FOOTNOTES FOLLOW THIS SECTION.

Table 3

Bank and Corporation Franchise Tax Statistics

COMPARISON BY INDUSTRY

1977 and 1978 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1977				1978			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	*2,966*	*$283,159*	*5,316*	*$154,075*	*3,241*	*$302,219*	*5,607*	*$154,601*
MINING	*500*	*1,128,402*	*1,171*	*971,576*	*566*	*1,319,678*	*1,227*	*1,174,616*
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	345	1,100,095	691	953,220	390	1,224,575	733	1,105,902
OTHER MINING AND QUARRYING	155	28,307	480	18,356	176	95,103	494	68,714
CONSTRUCTION	*10,159*	*695,504*	*16,547*	*558,374*	*11,943*	*835,709*	*18,883*	*653,482*
MANUFACTURING	*16,733*	*6,332,586*	*25,122*	*5,481,017*	*18,394*	*7,596,091*	*26,906*	*6,769.409*
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,045	775,028	1,553	712,058	1,080	832,495	1,639	740,054
TEXTILE-MILL PRODUCTS	149	48,288	226	27,743	164	59,986	252	33,644
APPAREL AND PRODUCTS MADE FROM FABRIC	995	188,009	1,504	162,784	1,120	232,729	1,655	204,393
WOOD PRODUCTS, EXCEPT FURNITURE	699	315,277	990	303,526	788	405,422	1,075	394,342
FURNITURE AND FIXTURES	613	64,755	910	48,969	661	77,785	976	63,857
PAPER AND ALLIED PRODUCTS	240	144,308	322	127,083	253	136,150	327	132,267
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	1,735	379,501	2,760	343,419	1,931	453,978	3,032	410,511
CHEMICALS AND ALLIED PRODUCTS	1,402	590,705	1,974	554,809	1,457	722,147	2,079	677,498
PETROLEUM AND COAL PRODUCTS	79	168,958	118	159,540	84	140,161	127	138,474
RUBBER PRODUCTS	223	55,584	319	50,694	251	49,469	361	39,573
STONE, CLAY, AND GLASS PRODUCTS	487	147,012	700	139,060	545	247,954	731	239,888
PRIMARY METALS	226	131,438	417	69,547	315	207,293	421	156,445
ELECTRICAL MACHINERY AND EQUIPMENT	1,604	1,203,299	2,584	1,053,397	1,808	1,410,709	2,817	1,186,543
TRANSPORTATION EQUIPMENT	777	893,629	1,318	686,537	864	1,124,206	1,351	1,034,907
OTHER EQUIPMENT	1,781	331,315	2,516	295,836	1,941	486,556	2,596	457,222
PRECISION EQUIPMENT	495	272,982	786	251,925	501	294,369	816	229,506
OTHER FABRICATED METAL PRODUCTS	2,839	496,966	3,882	438,714	3,125	563,197	4,183	521,201
OTHER MANUFACTURINGδ	1,284	125,532	2,243	55,376	1,506	151,485	2,468	109,084
SERVICES	*34,500*	*1,211,390*	*57,450*	*706,788*	*39,783*	*1,661,703*	*66,097*	*1,118,993*
MOTION PICTURE PRODUCTION	1,564	154,937	2,878	114,966	1,810	190,924	3,280	149,931
AMUSEMENT SERVICESζ	1,770	77,326	3,636	19,306	2,088	115,840	4,156	45,241
PERSONAL SERVICES	1,429	46,620	2,253	35,179	1,549	64,983	2,365	50,523
BUSINESS SERVICES	10,582	491,366	17,960	333,411	11,989	688,301	20,592	480,067
PROFESSIONAL SERVICESλ	10,965	110,449	14,266	91,419	12,992	138,537	17,212	109,010
OTHER SERVICESξ	8,190	330,692	16,457	112,507	9,355	463,118	18,492	284,221
TRADE	*36,253*	*3,657,485*	*54,471*	*3,075,401*	*39,011*	*4,455,762*	*58,809*	*3,712,838*
RETAIL TRADE	20,577	1,780,924	31,255	1,522,619	22,126	2,234,563	33,921	1,932,919
WHOLESALE TRADE	15,676	1,876,561	23,216	1,552,782	16,885	2,221,199	24,888	1,779,919
FINANCE, INSURANCE, AND REAL ESTATE	*19,904*	*3,190,268*	*34,292*	*2,745,435*	*22,103*	*3,942,415*	*37,669*	*3,416,611*
BANKSπ	219	900,261	315	875,497	256	1,180,294	353	1,159,508
SAVINGS AND LOAN ASSOCIATIONSπ	150	878,818	175	877,377	149	807,778	173	801,464
OTHER FINANCIALSτπ	567	222,895	1,020	215,536	579	450,157	1,037	382,376
REAL ESTATE COMPANIES	14,367	848,788	25,017	571,457	16,264	1,069,813	27,829	778,390
INVESTMENT AND INSURANCE COMPANIES	4,601	339,506	7,765	205,568	4,855	434,373	8,277	294,873
UTILITIES	*3,160*	*1,331,618*	*6,024*	*1,247,910*	*3,454*	*1,860,791*	*6,329*	*1,727,383*
TRANSPORTATIONϕ	2,162	359,050	3,425	297,952	2,354	388,241	3,708	283,272
COMMUNICATIONS	77	590,198	107	588,763	83	785,585	114	776,739
RADIO AND TELEVISION INDUSTRIES	206	153,015	388	144,808	234	177,647	404	170,039
ELECTRIC AND GAS UTILITIES	13	176,131	24	174,933	18	441,003	34	440,518
OTHER PUBLIC UTILITIESψ	702	53,224	2,080	41,454	765	68,315	2,069	56,815
TOTALS	124,175	$17,830,411	200,393	$14,940,577	138,495	$21,974,367	221,527	$18,727,933

FOOTNOTES FOLLOW THIS SECTION

Table 4

Bank and Corporation Franchise Tax Statistics

COMPARISON BY MAJOR INDUSTRIAL GROUPS

1975 through 1978 Income Years

MAJOR INDUSTRIAL GROUP	1975 INCOME YEAR		1976 INCOME YEAR		1977 INCOME YEAR		1978 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
AGRICULTURE, FORESTRY, AND FISHERY...	4,582	2.6	4,903	2.6	5,316	2.6	5,607	2.5
MINING..............................	1,096	0.6	1,123	0.6	1,171	0.6	1,227	0.6
CONSTRUCTION........................	14,316	8.1	14,991	8.1	16,547	8.3	18,883	8.5
MANUFACTURING.......................	22,664	12.8	23,542	12.8	25,122	12.5	26,906	12.1
SERVICES............................	50,326	28.3	52,102	28.3	57,450	28.7	66,097	29.8
TRADE...............................	48,687	27.4	50,691	27.5	54,471	27.2	58,809	26.6
FINANCE, INSURANCE, AND REAL ESTATE..	30,482	17.1	31,315	17.0	34,292	17.1	37,669	17.0
PUBLIC UTILITIES....................	5,512	3.1	5,659	3.1	6,024	3.0	6,329	2.9
TOTALS.........................	177,665	100.0	184,326	100.0	200,393	100.0	221,527	100.0
NET INCOME LESS NET LOSS	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
AGRICULTURE, FORESTRY, AND FISHERY...	$163,668	2.0	$165,724	1.4	$154,075	1.0	$154,601	0.8
MINING..............................	808,173	9.7	1,282,338	10.8	971,576	6.5	1,174,616	6.3
CONSTRUCTION........................	287,147	3.4	368,323	3.1	558,374	3.7	653,482	3.5
MANUFACTURING.......................	3,280,394	39.2	4,440,291	37.3	5,481,017	36.7	6,769,409	36.2
SERVICES............................	367,763	4.4	548,538	4.6	706,788	4.7	1,118,993	6.0
TRADE...............................	1,825,780	21.8	2,588,961	21.7	3,075,401	20.6	3,712,838	19.8
FINANCE, INSURANCE, AND REAL ESTATE..	895,727	10.7	1,621,852	13.6	2,745,435	18.4	3,416,611	18.2
PUBLIC UTILITIES....................	733,606	8.8	899,851	7.5	1,247,910	8.4	1,727,383	9.2
TOTALS.........................	$8,362,261	100.0	$11,915,878	100.0	$14,940,577	100.0	$18,727,933	100.0
TAX ASSESSED	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
AGRICULTURE, FORESTRY, AND FISHERY...	$23,527,658	2.1	$22,797,451	1.6	$25,992,672	1.5	$27,721,540	1.3
MINING..............................	83,526,498	7.6	123,409,683	8.9	101,714,865	6.0	118,913,758	5.8
CONSTRUCTION........................	39,618,465	3.6	47,141,712	3.4	64,051,138	3.8	76,839,943	3.7
MANUFACTURING.......................	375,278,026	34.2	479,120,585	34.5	571,656,534	34.0	685,600,836	33.2
SERVICES............................	78,265,615	7.2	91,174,574	6.5	114,761,032	6.8	156,197,488	7.6
TRADE...............................	240,303,017	21.9	293,117,787	21.1	333,189,458	19.8	405,589,499	19.6
FINANCE, INSURANCE, AND REAL ESTATE..	176,109,773	16.0	233,824,282	16.8	351,387,127	20.9	427,592,258	20.7
PUBLIC UTILITIES....................	81,310,170	7.4	99,652,236	7.2	120,476,815	7.2	168,124,350	8.1
TOTALS.........................	$1,097,939,222	100.0	$1,390,238,310	100.0	$1,683,229,641	100.0	$2,066,579,672	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 5

Bank and Corporation Franchise Tax Statistics

COMPARISON BY ACCOUNTING PERIOD

1978 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME			RETURNS		NET INCOME LESS NET LOSS		
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED
JANUARY 31, 1978.....	5,937	4.3	$901,098	4.1	$81,290,593	9,695	4.4	$775,390	4.1	$82,061,418
FEBRUARY 28, 1978....	5,635	4.1	331,827	1.5	30,032,490	9,150	4.1	239,856	1.3	30,741,565
MARCH 31, 1978.......	12,161	8.8	956,494	4.4	86,854,570	19,619	8.8	696,207	3.7	88,374,145
APRIL 30, 1978.......	6,086	4.4	467,258	2.1	42,205,728	9,938	4.5	363,194	1.9	42,983,378
MAY 31, 1978.........	6,542	4.7	457,410	2.1	41,341,610	10,382	4.7	360,904	1.9	42,115,035
JUNE 30, 1978........	21,193	15.3	1,608,026	7.3	145,874,514	32,573	14.7	1,276,775	6.8	148,184,914
JULY 31, 1978........	6,392	4.6	479,738	2.2	43,338,761	10,112	4.6	352,036	1.9	44,090,986
AUGUST 31, 1978......	6,660	4.8	472,205	2.2	42,667,232	10,364	4.7	387,313	2.1	43,414,032
SEPTEMBER 30, 1978...	16,217	11.7	1,443,988	6.6	132,373,703	24,833	11.2	1,189,273	6.4	134,116,153
OCTOBER 31, 1978.....	10,074	7.3	801,510	3.6	72,750,842	15,491	7.0	662,512	3.5	73,846,842
NOVEMBER 30, 1978....	5,838	4.2	489,628	2.2	44,214,628	9,434	4.3	386,421	2.1	44,938,228
DECEMBER 31, 1978....	35,760	25.8	13,565,172	61.7	1,286,770,501	59,936	27.0	12,038,052	64.3	1,291,712,976
TOTALS...........	138,495	100.0	$21,974,354	100.0	$2,049,715,172	221,527	100.0	$18,727,933	100.0	$2,066,579,672

FOOTNOTES FOLLOW THIS SECTION.

Table 6

Corporation Income Tax Statistics

COMPARISON BY NET INCOME CLASS

1978 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS........................	684	-$280,347,832	-$62,852,492	-
NO INCOME OR LOSS..............	365	-	-	-
NET INCOME				
$1 UNDER $1,000....	587	44,535,687	236,865	21,323
1,000 UNDER 2,000....	250	109,405,028	367,380	33,048
2,000 UNDER 3,000....	171	40,010,655	419,317	37,736
3,000 UNDER 4,000....	93	24,995,959	329,055	29,615
4,000 UNDER 5,000....	77	17,870,436	347,272	31,255
5,000 UNDER 6,000....	73	13,878,339	395,772	35,620
6,000 UNDER 7,000....	56	26,448,457	363,163	32,686
7,000 UNDER 8,000....	58	41,358,201	431,941	38,876
8,000 UNDER 9,000....	47	24,532,082	399,273	35,936
9,000 UNDER 10,000....	30	13,729,131	286,672	25,798
10,000 UNDER 11,000....	40	16,935,988	420,532	37,850
11,000 UNDER 12,000....	34	12,792,108	390,209	35,118
12,000 UNDER 13,000....	35	154,319,241	439,877	39,587
13,000 UNDER 14,000....	33	22,164,708	443,952	39,953
14,000 UNDER 15,000....	24	14,300,618	345,468	31,090
15,000 UNDER 20,000....	93	52,765,860	1,597,324	143,757
20,000 UNDER 25,000....	74	44,618,100	1,649,317	148,437
25,000 UNDER 30,000....	51	38,992,951	1,391,167	125,205
30,000 UNDER 40,000....	72	94,544,060	2,481,099	223,296
40,000 UNDER 50,000....	56	62,588,402	2,511,159	226,007
50,000 UNDER 60,000....	40	47,834,369	2,168,022	195,121
60,000 UNDER 70,000....	32	52,586,185	2,106,785	189,607
70,000 UNDER 80,000....	30	58,420,565	2,251,701	202,652
80,000 UNDER 90,000....	10	28,850,010	857,185	77,146
90,000 UNDER 100,000....	25	60,568,175	2,367,631	213,088
100,000 UNDER 150,000....	54	175,339,674	6,655,080	598,956
150,000 UNDER 200,000....	25	84,118,901	4,216,446	379,480
200,000 UNDER 250,000....	17	231,036,932	3,686,819	331,814
250,000 UNDER 300,000....	11	27,965,475	2,957,691	266,191
300,000 UNDER 400,000....	*	53,024,945	3,166,424	284,979
400,000 UNDER 500,000....	10	60,519,899	4,475,549	402,799
500,000 UNDER 750,000....	14	126,628,024	8,334,917	750,143
750,000 UNDER 1,000,000....	*	20,314,546	1,714,573	154,312
1,000,000 AND OVER............	14	561.265.184	41,551,627	3,739,648
GRAND TOTALS.............	3,296	$2,178,911,063	$38,904,772	$9,158,129
RETURNS REPORTING NET INCOME				
1978...........................	2,247	$2,459,258,895	$101,757,264	$9,158,129
1977...........................	2,097	2,040,160,418	91,508,042	8,232,510
1976...........................	1,856	1,617,293,035	63,948,205	5,788,478
1975...........................	1,576	1,443,227,158	53,655,013	4,824,077
1974...........................	1,563	1,730,934,055	58,198,215	5,269,935
1973...........................	1,351	1,340,425,287	47,306,838	3,826,517
1972...........................	1,170	987,219,479	38,210,673	2,854,674
1971...........................	1,136	908,000,983	33,653,519	2,348,906
1970...........................	948	613,275,761	25,403,144	1,774,881
1969...........................	1,134	863,874,340	31,995,406	2,235,888
1968...........................	1,494	1,069,019,770	39,777,956	2,781,678
1967...........................	1,230	1,030,294,539	34,384,812	2,331,720
1966...........................	1,329	1,171,414,305	34,769,026	1,905,645
1965...........................	1,353	951,713,378	24,786,408	1,352,748
1964...........................	1,392	875,638,792	27,776,820	1,517,468
1963...........................	1,473	1,008,857,730	25,165,222	1,375,529
1962...........................	1,462	979,700,519	27,089,571	1,476,144
1961...........................	1,427	1,004,681,793	25,028,591	1,364,379

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

FOOTNOTES FOR CORPORATION TAX TABLES 1 THROUGH 6

† Corporations sustaining losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table. Figures in the column headed "Number of Returns" include (a) approximately 2,209 corporations which have changed their income years and filed "short-period" returns and (b) approximately 75 mergers and consolidations occurring during the income year, a return for each surviving corporation and one for each of the dissolved corporations.

†† Not available.

β Included with corporations reporting net loss.

γ Estimated.

δ Includes ordnance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

ζ Includes amusement services and motion picture theaters.

λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

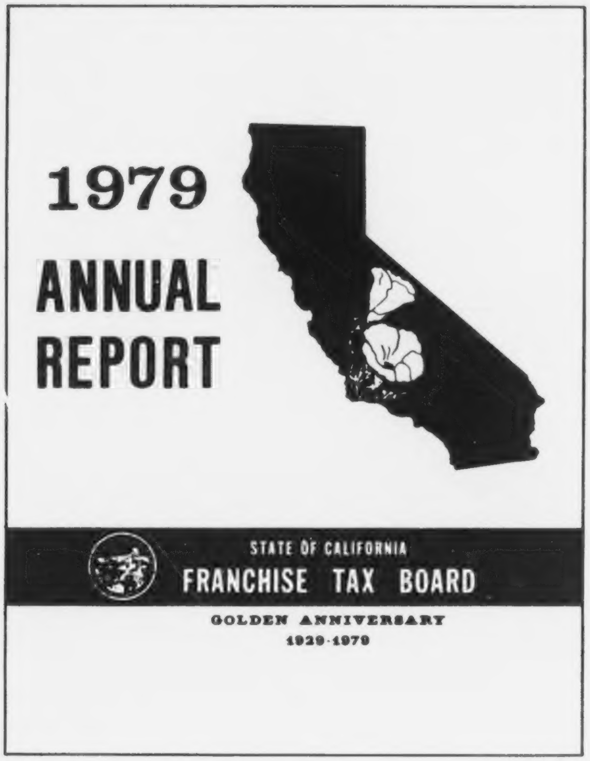
ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

π National and state banks, savings and loan associations, and other financial institutions subject to (a) the general franchise tax rate of 9 percent plus (b) the bank and financial tax rate (maximum of 4 percent) imposed under the provisions of Section 23186a of the Bank and Corporation Tax Law. The combined tax rate applicable to financials for calendar and fiscal years ending in 1978 was computed at 11.542 percent and represents the fifth consecutive year since 1957 in which the computed rate was less than 4 percent. The total rate for the 1977 income year was 12.425 percent. When the bank tax rate is determined in December of each year, the tax is adjusted by mailing notices of the amount of additional tax payable or refundable as the case may be. The financial rate on banks is in lieu of all other property taxes and licenses, except taxes on real property. The financial rate on savings and loan associations and other financial corporations can be reduced or offset by the amounts paid to the state or to any county, city, or other political subdivision as personal property taxes or specified license fees.

τ Includes financial corporations not elsewhere classified. (Insurance companies are not subject to franchise taxes.)

ϕ Includes highway, railroad, car and express, water, and airline utilities.

ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.



1979

ANNUAL REPORT

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

GOLDEN ANNIVERSARY

1929-1979

Appendix

Homeowner and Renter Assistance

Table 1

Homeowners Property Tax Assistance Statistics

COMPARISON BY CALENDAR YEARS

1968-79 Calendar Years

Calendar Year	Number of Claimants Paid	Total Household Income	Average Household Income	Homeowner's Property Tax Exemption
1968	57,354	$117,450,240	$2,048	-
1969	64,023	132,684,872	2,072	$70[2]
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928[1]	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979[4]	232,506	1,528,719,752	6,575	1,750

Calendar Year	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		
			Total	Average	Percent of Gross Property Tax Paid
1968	$15,499,510	$270	$7,804,955	$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236[3]	579	77,823,290[3]	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7

1. Allowable household income was increased from $3,350 to $10,000 with a commensurate change in the assistance schedule. Maximum assessed value was increased from $5,000 to $7,500 after application of the homeowner's exemption.

2. A flat amount was refunded directly to all homeowners.

3. Allowable household income was increased from $10,000 to $12,000 with a more liberal assistance schedule. Maximum assessed value was increased from $7,500 to $8,500 after application of the homeowner's exemption.

4. Beginning with 1979 claims the program was expanded to include blind and totally disabled in addition to senior citizens.

Table 2

Homeowners Property Tax Assistance Statistics

COMPARISON BY COUNTY

1979 Calendar Year

County	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
Alameda	12,662	$85,012,995	$3,928,162	$1,533,507	$121
Alpine	5	42,274	1,999	203	41
Amador	364	2,495,153	68,414	25,229	69
Butte	2,484	16,056,860	514,981	222,273	89
Calaveras	340	2,352,226	73,267	27,269	80
Colusa	133	803,714	18,043	7,501	56
Contra Costa	7,004	48,391,261	2,128,155	809,048	116
Del Norte	246	1,520,529	43,025	17,627	72
El Dorado	881	6,111,238	218,083	77,907	88
Fresno	7,331	45,038,200	1,369,845	635,147	87
Glenn	360	2,156,811	78,373	34,124	95
Humboldt	1,592	9,918,468	340,141	153,793	97
Imperial	376	2,268,106	51,737	25,568	68
Inyo	168	1,118,379	40,935	13,976	83
Kern	3,994	24,626,917	705,816	328,554	82
Kings	747	4,555,373	119,272	51,242	69
Lake	971	6,148,327	166,022	73,919	76
Lassen	254	1,561,224	39,894	17,843	70
Los Angeles	69,399	445,882,454	19,059,058	7,798,700	112
Madera	573	3,462,430	85,196	39,884	70
Marin	1,702	11,756,388	720,247	248,368	146
Mariposa	149	996,724	30,756	11,371	76
Mendocino	961	6,130,627	226,353	95,733	100
Merced	1,366	8,590,176	249,752	104,047	76
Modoc	87	515,016	11,245	4,744	55
Mono	23	182,011	6,250	1,497	65
Monterey	2,461	16,254,766	812,392	312,155	127
Napa	1,307	9,019,192	323,386	119,483	91
Nevada	634	4,071,158	125,768	50,566	80
Orange	13,274	93,421,767	3,769,927	1,369,937	103
Placer	1,366	8,997,540	274,794	107,894	79
Plumas	154	1,006,720	27,763	11,315	73
Riverside	8,430	55,989,897	1,764,480	723,829	86
Sacramento	8,042	53,547,750	1,658,811	680,296	85
San Benito	239	1,519,797	65,294	25,699	108
San Bernardino	10,700	68,627,235	1,921,901	843,164	79
San Diego	15,148	102,702,669	3,946,710	1,492,735	99
San Francisco	8,960	60,776,282	3,157,346	1,116,358	125
San Joaquin	4,608	29,730,320	995,198	421,336	91
San Luis Obispo	1,952	12,736,707	455,521	180,668	93
San Mateo	5,684	39,596,736	2,488,424	852,327	150
Santa Barbara	2,546	17,262,562	926,408	335,399	132
Santa Clara	8,803	58,850,095	2,793,890	1,125,482	128
Santa Cruz	2,934	19,145,845	795,383	334,161	114
Shasta	1,367	8,720,831	239,025	103,476	76
Sierra	45	283,980	9,055	3,721	83
Siskiyou	668	4,325,565	107,001	44,156	66
Solano	1,925	13,290,866	388,605	150,265	78
Sonoma	4,268	28,552,603	1,122,455	435,258	102
Stanislaus	3,757	23,497,058	710,706	309,396	82
Sutter	490	3,017,575	88,930	39,864	81
Tehema	487	3,084,936	62,788	26,985	55
Trinity	103	666,065	25,812	10,218	99
Tulare	2,803	17,368,034	384,880	169,669	61
Tuolumne	501	3,418,049	97,980	36,523	73
Ventura	3,192	22,018,437	870,181	324,316	102
Yolo	880	5,706,737	197,138	83,473	95
Yuba	478	3,006,605	78,009	34,041	71
Unclassified	128	811,492	36,445	14,865	116
Totals	232,506	$1,528,719,752	$61,017,427	$24,248,104	$104

Table 3

Homeowners Property Tax Assistance Statistics

COMPARISON BY SIZE OF HOUSEHOLD INCOME

1979 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000............	465	$ -639,328	$ 194,254	$ 123,712
$1,001 - 1,200............	140	156,045	36,678	28,132
1,201 - 1,400............	236	307,727	62,258	49,929
1,401 - 1,600............	359	539,671	85,302	67,965
1,601 - 1,800............	456	777,346	115,199	92,765
1,801 - 2,000............	560	1,068,524	141,840	111,399
2,001 - 2,200............	731	1,537,272	176,709	142,722
2,201 - 2,400............	1,037	2,391,882	249,804	202,254
2,401 - 2,600............	1,338	3,351,443	318,689	262,292
2,601 - 2,800............	1,742	4,711,960	410,84[illegible]	343,201
2,801 - 3,000............	2,441	7,095,674	572,553	486,769
3,001 - 3,200............	3,015	9,362,681	698,103	575,825
3,201 - 3,400............	4,102	13,558,951	954,233	782,720
3,401 - 3,600............	5,113	17,938,068	1,170,428	950,176
3,601 - 3,800............	6,966	25,816,011	1,556,103	1,242,467
3,801 - 4,000............	12,856	50,208,015	2,620,088	2,103,398
4,001 - 4,200............	10,887	44,470,556	2,240,138	1,734,798
4,201 - 4,400............	6,112	26,290,177	1,434,573	1,054,476
4,401 - 4,600............	5,519	24,842,494	1,369,901	968,507
4,601 - 4,800............	5,272	24,792,377	1,306,109	900,962
4,801 - 5,000............	5,232	25,654,526	1,312,353	882,904
5,001 - 5,200............	5,237	26,719,606	1,324,169	855,833
5,201 - 5,400............	5,290	28,057,744	1,366,993	834,176
5,401 - 5,600............	5,137	28,263,783	1,341,302	767,356
5,601 - 5,800............	5,418	30,904,051	1,400,620	756,851
5,801 - 6,000............	5,542	32,715,490	1,427,055	721,384
6,001 - 6,200............	5,772	35,226,879	1,523,580	714,753
6,201 - 6,400............	5,794	36,519,888	1,530,990	662,075
6,401 - 6,600............	6,114	39,768,220	1,615,205	642,082
6,601 - 6,800............	6,094	40,848,472	1,598,862	579,257
6,801 - 7,000............	6,808	47,015,776	1,746,769	575,072
7,001 - 7,200............	8,907	63,282,715	2,133,684	662,149
7,201 - 7,400............	6,495	47,405,403	1,676,850	466,305
7,401 - 7,600............	5,863	43,983,279	1,585,303	395,469
7,601 - 7,800............	5,514	42,460,879	1,493,196	332,178
7,801 - 8,000............	5,658	44,709,178	1,554,744	303,267
8,001 - 8,200............	5,232	42,384,941	1,469,275	259,652
8,201 - 8,400............	4,979	41,337,424	1,443,081	228,807
8,401 - 8,600............	4,868	41,388,010	1,384,467	196,176
8,601 - 8,800............	4,613	40,142,160	1,329,292	165,845
8,801 - 9,000............	4,561	40,600,308	1,326,908	142,011
9,001 - 9,200............	4,201	38,242,917	1,249,501	110,283
9,201 - 9,400............	4,126	38,372,459	1,224,901	109,665
9,401 - 9,600............	3,979	37,791,030	1,196,533	97,323
9,601 - 9,800............	3,762	36,498,500	1,148,413	81,166
9,801 - 10,000............	3,684	36,473,308	1,110,629	80,253
10,001 - 10,200............	3,293	33,264,011	1,019,163	63,443
10,201 - 10,400............	3,208	33,049,118	994,519	62,180
10,401 - 10,600............	3,051	32,030,461	961,501	56,238
10,601 - 10,800............	2,771	29,650,407	892,255	47,633
10,801 - 11,000............	2,710	29,541,391	858,434	46,208
11,001 - 11,200............	2,248	24,950,939	742,202	32,987
11,201 - 11,400............	2,141	24,191,639	688,437	31,135
11,401 - 11,600............	1,878	21,585,961	624,472	25,484
11,601 - 11,800............	1,642	19,208,991	554,042	19,802
11,801 - 12,000............	1,337	15,902,342	453,918	16,230
TOTALS........................	232,506	$1,528,719,752	$61,017,427	$24,248,101

Table 4

Homeowners Property Tax Assistance Statistics

COMPARISON BY YEAR OF BIRTH

1979 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 and Subsequent	452	$2,471,680	$122,356	$65,672
1935 to 1940	396	2,150,335	98,344	56,032
1930 to 1935	665	3,668,845	165,969	90,473
1925 to 1930	1,330	7,593,859	341,199	173,607
1920 to 1925	2,384	14,400,574	591,957	286,754
1919	555	3,382,707	132,227	62,747
1918	570	3,439,739	137,701	68,405
1917	675	4,189,170	165,544	75,913
1916	3,951	25,809,150	1,086,498	440,356
1915	6,476	44,048,801	1,776,031	663,916
1914	8,744	59,030,685	2,364,296	903,340
1913	9,692	66,195,805	2,617,300	972,137
1912	10,903	74,495,542	2,899,555	1,094,435
1911	11,335	78,108,829	3,026,894	1,101,284
1910	12,550	86,132,568	3,319,689	1,210,757
1909	13,066	90,298,672	3,429,204	1,243,990
1908	12,224	84,409,758	3,237,430	1,161,236
1907	12,458	85,623,515	3,213,777	1,178,167
1906	11,660	80,103,023	3,058,024	1,109,747
1905	11,260	76,181,354	2,894,746	1,084,589
1904	11,080	74,181,512	2,884,449	1,097,388
1903	10,592	69,893,548	2,742,898	1,075,649
1902	9,952	65,132,823	2,576,121	1,026,622
1901	8,722	57,179,413	2,280,500	914,490
1900	9,182	58,603,867	2,381,989	987,959
1899	7,162	45,879,223	1,884,447	778,113
1898	7,269	45,599,354	1,883,095	813,105
1897	6,189	39,106,522	1,644,768	690,810
1896	5,719	34,947,931	1,490,709	664,082
1895	4,961	30,169,353	1,288,977	579,571
1894	4,236	25,302,025	1,121,604	513,142
1893	3,436	20,122,569	889,898	423,895
1892	3,092	17,960,472	810,514	380,853
1891	2,212	12,628,902	569,202	282,374
1890 and Prior	7,356	40,277,627	1,889,515	976,495
TOTALS	232,506	$1,528,719,752	$61,017,427	$24,248,105

Table 5

Homeowners Property Tax Assistance Statistics

HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID

1979 Calendar Year

PROPERTY TAX PAID	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOMES OF -											
	0 TO $1,000	$1,001 TO $2,000	$2,001 TO $3,000	$3,001 TO $4,000	$4,001 TO $5,000	$5,001 TO $6,000	$6,001 TO $7,000	$7,001 TO $8,000	$8,001 TO $9,000	$9,001 TO $10,000	$10,001 TO $11,000	$11,001 TO $12,000
0 - $49........	8	81	313	1,564	1,380	645	675	727	205	5	3	*
$50 - 99........	17	223	830	3,844	3,510	2,003	2,119	2,469	1,203	725	299	*
100 - 149........	31	262	1,207	5,585	5,342	3,621	4,162	4,232	2,635	1,876	1,241	545
150 - 199........	53	254	1,212	5,776	5,683	4,449	5,218	5,458	3,784	2,912	2,096	1,190
200 - 249........	48	220	1,047	4,912	5,155	4,224	4,865	5,231	3,850	3,205	2,387	1,474
250 - 299........	50	185	817	3,612	3,926	3,567	4,005	4,274	3,510	2,911	2,365	1,522
300 - 349........	54	138	553	2,442	2,772	2,599	3,041	3,086	2,767	2,364	1,866	1,236
350 - 399........	19	114	407	1,559	1,797	1,853	2,119	2,301	2,020	1,850	1,493	991
400 - 449........	31	71	288	909	1,130	1,173	1,372	1,474	1,291	1,278	1,027	690
450 - 499........	15	45	180	673	724	770	893	1,008	846	779	671	473
500 - 549........	23	47	117	354	465	528	573	627	640	542	439	313
550 - 599........	20	31	78	241	346	330	396	426	385	378	299	230
600 - 649........	13	17	69	157	227	226	300	299	298	221	212	152
650 - 699........	13	15	40	112	147	153	192	236	217	177	151	101
700 - 749........	11	12	24	59	91	133	157	134	134	134	126	82
750 - 799........	14	8	23	49	65	93	128	122	98	98	91	57
800 - 849........	7	8	21	45	64	70	76	79	88	69	51	44
850 - 899........	5	3	11	32	33	43	74	56	59	52	43	32
900 - 949........	9	3	13	35	35	34	50	50	47	33	30	27
950 - 999........	0	4	6	17	33	21	34	39	36	23	22	17
1,000 AND OVER...........	24	10	33	75	97	89	133	109	140	120	121	64
TOTALS.................	465	1,751	7,289	32,052	33,022	26,624	30,582	32,437	24,253	19,752	15,033	9,246

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* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

Table 6 [†]

Homeowners Property Tax Assistance Statistics

MAJOR SOURCES OF HOUSEHOLD INCOME

1979 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES		PUBLIC ASSISTANCE	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	460	-$644,328	246	$585,104	308	$454,280	38	$85,174	18	$15,688
$1,001 - 2,000.....	1,740	2,822,313	1,384	2,165,542	952	522,943	165	189,822	66	51,453
2,001 - 3,000.....	7,242	18,932,301	6,544	13,891,971	3,986	2,292,604	1,023	1,178,456	452	538,055
3,001 - 4,000.....	32,017	116,685,268	29,460	82,974,408	14,598	7,532,953	7,066	6,305,800	9,796	14,928,419
4,001 - 5,000.....	33,057	146,144,206	31,528	97,027,062	19,150	15,820,732	7,904	10,068,013	7,204	10,824,038
5,001 - 6,000.....	26,545	146,150,496	25,273	82,054,604	19,190	23,469,177	8,778	14,922,900	1,285	1,989,323
6,001 - 7,000.....	30,619	199,536,643	28,979	96,876,892	21,998	31,280,807	12,470	24,284,926	2,471	4,735,155
7,001 - 8,000.....	32,439	241,803,641	30,748	105,188,333	22,723	36,571,599	14,230	32,444,366	4,837	10,485,432
8,001 - 9,000.....	24,251	205,787,673	22,771	81,192,201	19,958	39,044,728	12,954	35,749,712	687	1,586,454
9,001 - 10,000.....	19,765	187,462,329	18,440	66,705,697	17,088	38,130,285	11,268	36,171,551	277	594,110
10,001 - 11,000.....	15,027	157,439,293	13,913	50,502,776	13,265	33,562,647	9,030	32,836,638	175	334,927
11,001 - 12,000.....	9,279	106,202,872	8,507	31,123,965	8,380	23,831,041	5,615	22,304,865	114	238,331
TOTALS................	232,441	$1,528,322,707	217,793	$710,288,555	161,596	$252,513,796	90,541	$216,542,223	27,382	$46,321,385

HOUSEHOLD INCOME CLASS	NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME[††]		INCOME OF SPOUSE		HEAD OF HOUSEHOLD MEMBER'S INCOME	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	139	-$392,894	216	-$1,613,590	141	$36,291	76	$178,096	4	$7,523
$1,001 - 2,000.....	276	-45,970	150	-263,429	230	113,074	69	84,276	8	4,602
2,001 - 3,000.....	1,010	279,742	314	-168,977	822	523,604	259	345,404	43	51,442
3,001 - 4,000.....	2,641	1,517,421	475	-108,734	2,607	2,019,258	920	1,331,133	144	184,610
4,001 - 5,000.....	3,600	3,043,425	783	276,415	3,841	3,851,059	2,891	4,685,536	372	547,926
5,001 - 6,000.....	3,529	3,749,669	956	677,600	4,301	5,554,022	6,417	12,335,859	688	1,397,342
6,001 - 7,000.....	3,594	4,071,149	1,103	1,063,018	5,443	8,321,052	11,963	26,523,502	882	2,379,842
7,001 - 8,000.....	3,284	4,024,409	1,137	1,428,366	6,069	10,334,577	15,750	37,041,144	1,319	4,285,415
8,001 - 9,000.....	2,741	3,602,944	1,051	1,612,875	5,597	10,734,482	11,284	28,740,160	1,015	3,524,417
9,001 - 10,000.....	2,116	3,039,325	914	1,451,630	5,333	11,603,188	9,813	26,958,353	737	2,808,190
10,001 - 11,000.....	1,564	2,432,771	720	1,250,071	4,568	11,031,167	8,017	23,027,901	607	2,460,395
11,001 - 12,000.....	933	1,533,916	482	898,043	3,127	8,379,356	5,188	16,235,350	353	1,658,005
TOTALS................	25,427	$26,855,907	8,301	$6,503,288	42,079	$72,501,130	72,647	$177,486,714	6,172	$19,309,709

[†] DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID; AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 6 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

[††] OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES (TAXPAYER), AND GIFTS OVER $300.

Table 7
Renters' Property Tax Assistance Statistics
COMPARISON BY COUNTY
1979 Calendar Year

County	Number of Claimants	Household Income	Property* Tax Paid	Amount of Assistance	Average Assistance
Alameda	12,303	$59,368,961	$3,075,750	$2,187,760	$178
Alpine	0	0	0	0	0
Amador	170	856,062	42,500	28,010	165
Butte	1,904	9,903,746	476,000	310,716	163
Calaveras	143	729,751	35,750	24,030	168
Colusa	91	448,140	22,750	15,645	172
Contra Costa	5,904	29,360,883	1,476,000	1,019,655	173
Del Norte	149	781,262	37,250	23,313	156
El Dorado	643	3,514,724	160,750	99,153	154
Fresno	6,157	29,719,294	1,539,250	1,084,539	176
Glenn	203	934,533	50,750	37,637	185
Humboldt	1,336	5,864,830	334,000	252,073	189
Imperial	299	1,427,019	74,750	52,739	176
Inyo	319	1,717,012	79,750	50,402	158
Kern	3,672	16,443,272	918,000	692,034	188
Kings	502	2,304,225	125,500	92,551	184
Lake	651	3,321,701	162,750	108,394	167
Lassen	119	550,014	29,750	21,194	178
Los Angeles	90,003	437,358,418	22,500,750	15,903,725	177
Madera	284	1,446,119	71,000	47,636	168
Marin	1,129	6,154,009	282,250	174,145	154
Mariposa	55	295,390	13,750	8,075	147
Mendocino	848	3,943,588	212,000	153,895	181
Merced	971	4,513,349	242,750	172,829	178
Modoc	63	284,411	15,750	11,553	183
Mono	6	23,309	1,500	1,187	198
Monterey	1,669	8,063,285	417,250	291,355	175
Napa	1,317	7,305,165	329,250	201,032	153
Nevada	496	2,664,609	124,000	79,009	159
Orange	12,195	65,722,928	3,048,750	1,926,474	158
Placer	1,538	7,557,900	384,500	266,031	173
Plumas	125	606,789	31,250	22,387	179
Riverside	8,128	45,818,311	2,032,000	1,208,994	149
Sacramento	10,299	49,813,239	2,574,750	1,812,636	176
San Benito	122	579,477	30,500	21,983	180
San Bernardino	9,620	49,583,278	2,405,000	1,591,337	165
San Diego	22,479	119,432,844	5,619,750	3,604,553	160
San Francisco	18,047	86,091,363	4,511,750	3,252,040	180
San Joaquin	5,480	25,140,658	1,370,000	1,015,413	185
San Luis Obispo	1,412	7,505,231	353,000	226,168	160
San Mateo	3,591	18,730,002	897,750	590,304	164
Santa Barbara	2,799	14,708,061	699,750	453,325	162
Santa Clara	9,362	48,088,759	2,340,500	1,547,776	165
Santa Cruz	3,286	17,233,207	821,500	528,758	161
Shasta	1,613	8,250,071	403,250	266,714	165
Sierra	13	61,040	3,250	2,292	176
Siskiyou	336	1,628,588	84,000	58,187	173
Solano	2,070	10,291,288	517,500	356,085	172
Sonoma	3,882	20,497,256	970,500	630,912	163
Stanislaus	2,905	14,608,511	726,250	494,397	170
Sutter	531	2,589,983	132,750	92,729	175
Tehema	335	1,684,601	83,750	57,505	172
Trinity	41	203,861	10,250	7,011	171
Tulare	1,834	9,285,441	458,500	308,228	168
Tuolumne	308	1,564,987	77,000	51,458	167
Ventura	5,358	28,885,487	1,339,500	845,538	158
Yolo	1,623	7,835,605	405,750	282,147	174
Yuba	483	2,145,876	120,750	91,503	189
Unclassified	228	1,106,579	57,000	38,481	169
Totals	261,449	$1,306,548,302	$65,362,250	$44,795,652	$171

*$250 Renter Statutory Property Tax Equivalent.

Table 8

Renters' Property Tax Assistance Statistics

COMPARISON BY SIZE OF HOUSEHOLD INCOME

1979 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY* TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000	516	$179,117	$129,000	$99,502
$1,001 - 1,200	347	385,481	86,750	66,320
1,201 - 1,400	476	625,255	119,000	101,060
1,401 - 1,600	873	1,307,268	218,250	188,840
1,601 - 1,800	894	1,529,048	223,500	196,783
1,801 - 2,000	1,008	1,923,641	252,000	224,021
2,001 - 2,200	1,635	3,442,082	408,750	369,802
2,201 - 2,400	1,662	3,837,936	415,500	382,580
2,401 - 2,600	1,970	4,935,091	492,500	452,942
2,601 - 2,800	2,537	6,855,769	634,250	587,684
2,801 - 3,000	3,717	10,824,025	929,250	867,263
3,001 - 3,200	4,720	14,656,921	1,180,000	1,082,260
3,201 - 3,400	6,142	20,314,996	1,535,500	1,381,281
3,401 - 3,600	9,686	34,071,968	2,421,500	2,144,290
3,601 - 3,800	21,298	78,891,853	5,324,500	4,633,237
3,801 - 4,000	40,525	157,898,774	10,131,250	8,635,710
4,001 - 4,200	32,871	134,198,903	8,217,750	6,840,237
4,201 - 4,400	19,947	85,246,437	4,986,750	4,049,438
4,401 - 4,600	12,623	56,665,864	3,155,750	2,502,341
4,601 - 4,800	6,083	28,612,396	1,520,750	1,170,457
4,801 - 5,000	5,422	26,567,687	1,355,500	1,016,793
5,001 - 5,200	4,878	24,872,605	1,219,500	878,542
5,201 - 5,400	4,325	22,926,704	1,081,250	736,559
5,401 - 5,600	4,225	23,247,720	1,056,250	677,255
5,601 - 5,800	4,116	23,469,086	1,029,000	620,730
5,801 - 6,000	3,952	23,328,499	988,000	556,342
6,001 - 6,200	3,735	22,787,273	933,750	489,505
6,201 - 6,400	3,831	24,146,286	957,750	463,908
6,401 - 6,600	3,809	24,762,879	952,250	423,980
6,601 - 6,800	3,922	26,293,593	980,500	397,773
6,801 - 7,000	5,044	34,824,100	1,261,000	462,126
7,001 - 7,200	6,201	44,057,655	1,550,250	522,357
7,201 - 7,400	3,951	28,838,058	987,750	303,675
7,401 - 7,600	3,160	23,708,100	790,000	218,997
7,601 - 7,800	3,115	23,984,861	778,750	192,820
7,801 - 8,000	2,830	22,364,793	707,500	154,364
8,001 - 8,200	2,469	20,003,004	617,250	121,891
8,201 - 8,400	2,260	18,759,405	565,000	100,600
8,401 - 8,600	2,126	18,074,226	531,500	84,358
8,601 - 8,800	1,995	17,358,885	498,750	69,431
8,801 - 9,000	1,780	15,846,539	445,000	52,965
9,001 - 9,200	1,620	14,739,734	405,000	40,253
9,201 - 9,400	1,601	14,889,015	400,250	39,704
9,401 - 9,600	1,477	14,028,918	369,250	33,337
9,601 - 9,800	1,364	13,232,822	341,000	27,172
9,801 - 10,000	1,213	12,007,344	303,250	24,170
10,001 - 10,200	1,114	11,253,649	278,500	19,489
10,201 - 10,400	1,066	10,981,279	266,500	18,524
10,401 - 10,600	1,012	10,622,778	253,000	16,540
10,601 - 10,800	870	9,306,799	217,500	13,058
10,801 - 11,000	836	9,112,023	209,000	12,461
11,001 - 11,200	686	7,612,729	171,500	8,597
11,201 - 11,400	590	6,666,690	147,500	7,364
11,401 - 11,600	527	6,058,471	131,750	5,972
11,601 - 11,800	409	4,784,173	102,250	4,089
11,801 - 12,000	388	4,616,095	97,000	3,903
TOTALS	261,449	$1,306,548,302	$65,362,250	$44,795,652

* $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 9

Renters' Property Tax Assistance Statistics

COMPARISON BY YEAR OF BIRTH

1979 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1940 and Subsequent	17,352	$71,533,254	$4,338,000	$3,391,436
1935 to 1940	3,949	16,580,515	987,250	780,497
1930 to 1935	5,223	22,017,509	1,305,750	1,027,779
1925 to 1930	7,788	33,061,013	1,947,000	1,531,837
1920 to 1925	10,971	47,804,889	2,742,750	2,120,233
1919	2,354	10,492,538	588,500	448,458
1918	2,587	11,657,338	646,750	486,179
1917	2,604	11,911,179	651,000	485,456
1916	7,932	42,503,862	1,983,000	1,249,705
1915	7,728	39,872,305	1,932,000	1,271,608
1914	9,469	48,139,270	2,367,250	1,585,328
1913	9,184	48,321,393	2,296,000	1,487,732
1912	9,967	52,853,249	2,491,750	1,605,981
1911	10,117	54,600,279	2,529,250	1,600,671
1910	10,658	57,084,838	2,664,500	1,700,435
1909	10,315	55,689,229	2,578,750	1,636,234
1908	12,589	66,236,562	3,147,250	2,055,451
1907	12,342	64,309,961	3,085,500	2,034,911
1906	10,209	54,424,160	2,552,250	1,642,149
1905	9,929	53,074,765	2,482,250	1,591,441
1904	9,696	51,858,056	2,424,000	1,553,500
1903	9,154	48,517,469	2,288,500	1,487,467
1902	8,935	46,772,898	2,233,750	1,467,182
1901	7,750	40,398,784	1,937,500	1,279,312
1900	8,175	41,911,283	2,043,750	1,376,283
1899	6,305	32,151,280	1,576,250	1,064,746
1898	6,418	32,419,846	1,604,500	1,094,507
1897	5,155	25,729,591	1,288,750	891,976
1896	5,127	25,394,073	1,281,750	892,637
1895	4,204	20,175,038	1,051,000	754,032
1894	3,666	17,487,383	916,500	659,575
1893	3,051	14,280,967	762,750	556,920
1892	2,621	12,279,864	655,250	477,503
1891	1,930	8,819,055	482,500	358,352
1890 and Prior	5,995	26,184,607	1,498,750	1,148,134
TOTALS	261,449	$1,306,548,302	$65,362,250	$44,795,647

*$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

Table 10 †

Renters' Property Tax Assistance Statistics

MAJOR SOURCES OF HOUSEHOLD INCOME

1979 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES		PUBLIC ASSISTANCE	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	505	$168,117	143	$183,510	125	$69,851	26	$27,487	191	$128,145
$1,001 - 2,000.....	3,562	5,687,693	2,348	3,518,866	804	297,854	208	213,066	1,101	1,462,559
2,001 - 3,000.....	11,322	29,262,758	8,872	19,413,849	3,480	1,579,807	1,188	1,468,243	3,246	5,643,729
3,001 - 4,000.....	82,322	305,397,997	62,317	176,588,044	15,575	6,045,389	12,801	13,809,800	49,317	104,292,568
4,001 - 5,000.....	77,150	332,039,449	61,966	187,844,870	18,068	11,697,401	14,232	18,778,573	43,881	103,818,416
5,001 - 6,000.....	21,455	117,534,793	19,744	66,202,749	11,796	13,929,218	8,047	14,848,901	3,130	7,478,631
6,001 - 7,000.....	20,395	133,088,131	18,322	62,312,226	11,314	16,035,741	8,248	17,815,855	3,943	12,254,390
7,001 - 8,000.....	19,277	143,063,467	17,884	60,833,394	10,494	17,235,008	7,791	19,240,220	5,199	13,637,559
8,001 - 9,000.....	10,640	90,103,018	9,892	35,735,325	7,804	15,931,872	5,598	16,334,573	710	2,220,606
9,001 - 10,000.....	7,275	68,878,833	6,673	24,241,052	5,745	13,901,911	4,146	13,957,274	226	718,681
10,001 - 11,000.....	4,905	51,334,528	4,406	15,969,511	3,959	10,817,225	2,862	11,271,527	146	531,167
11,001 - 12,000.....	2,612	29,870,158	2,334	8,369,854	2,172	6,771,008	1,513	6,307,099	56	187,416
TOTALS.................	261,420	$1,306,428,942	214,901	$661,213,250	91,336	$114,312,285	66,660	$134,072,618	111,146	$252,373,867

HOUSEHOLD INCOME CLASS	NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME††		INCOME OF SPOUSE		HEAD OF HOUSEHOLD MEMBER'S INCOME	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	4	-$21,599	42	-$241,361	65	-$9,149	12	$25,227	*	$6,006
$1,001 - 2,000.....	27	10,176	43	-48,659	382	194,511	25	34,983	*	4,337
2,001 - 3,000.....	75	46,367	89	-18,632	1,117	943,913	114	154,334	24	31,148
3,001 - 4,000.....	219	199,397	160	71,592	3,714	3,609,002	469	680,404	83	101,801
4,001 - 5,000.....	331	362,718	236	156,796	5,746	6,598,646	1,554	2,470,480	240	311,549
5,001 - 6,000.....	228	255,860	219	227,902	4,259	7,687,835	3,266	6,412,988	244	490,709
6,001 - 7,000.....	178	229,541	210	256,990	3,884	8,609,029	6,291	14,775,588	294	798,771
7,001 - 8,000.....	179	246,534	215	286,954	3,737	9,082,432	8,581	21,011,099	435	1,490,267
8,001 - 9,000.....	108	165,956	165	265,731	2,799	7,642,930	4,000	10,898,302	227	907,723
9,001 - 10,000.....	98	123,062	140	164,924	2,257	6,710,569	2,877	8,551,890	128	509,470
10,001 - 11,000.....	56	98,672	98	161,687	1,626	5,493,443	2,091	6,601,041	87	390,255
11,001 - 12,000.....	50	72,459	59	143,850	1,024	3,928,072	1,153	3,782,064	54	308,336
TOTALS.................	1,553	$1,789,143	1,676	$1,427,774	30,610	$60,491,233	30,433	$75,398,400	1,823	$5,350,372

†DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID; AS SUCH THEY CANNOT BE COMPARED TO STATISTICS APPEARING IN TABLES 8 THROUGH 11 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

††OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES (TAXPAYER), AND GIFTS OVER $300.

*** Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.**

Table 11

Homeowners-Renters' Property Tax Assistance Statistics

TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME

1979 Calendar Year

HOUSEHOLD INCOME CLASS	Homeowners			Renters		
	Senior Citizens (Age 62 or Older)	Blind And Disabled	Total	Senior Citizens (Age 62 or Older)	Blind And Disabled	Total
Not More Than $1,000	436	29	465	265	251	516
$1,001 - 1,200	130	10	140	182	165	347
1,201 - 1,400	232	4	236	312	164	476
1,401 - 1,600	344	15	359	559	314	873
1,601 - 1,800	442	14	456	558	336	894
1,801 - 2,000	552	8	560	686	322	1,008
2,001 - 2,200	707	24	731	1,037	598	1,635
2,201 - 2,400	1,006	31	1,037	1,235	427	1,662
2,401 - 2,600	1,292	46	1,338	1,504	466	1,970
2,601 - 2,800	1,684	58	1,742	1,993	544	2,537
2,801 - 3,000	2,365	76	2,441	2,849	868	3,717
3,001 - 3,200	2,929	86	3,015	3,704	1,016	4,720
3,201 - 3,400	3,999	103	4,102	4,986	1,156	6,142
3,401 - 3,600	4.929	184	5,113	6,983	2,703	9,686
3,601 - 3,800	6,375	591	6,966	13,107	8,191	21,298
3,801 - 4,000	12,023	833	12,856	30,738	9,787	40,525
4,001 - 4,200	10,415	472	10,887	25,485	7,386	32,871
4,201 - 4,400	5,816	296	6,112	10,425	9,522	19,947
4,401 - 4,600	5,324	195	5,519	8,742	3,881	12,623
4,601 - 4,800	5,087	185	5,272	4,911	1,172	6,083
4,801 - 5,000	5,030	202	5,232	4,582	840	5,422
5,001 - 5,200	5,040	197	5,237	4,129	749	4,878
5,201 - 5,400	5,144	146	5,290	3,770	555	4,325
5,401 - 5,600	5,001	136	5,137	3,695	530	4,225
5,601 - 5,800	5,273	145	5,418	3,586	530	4,116
5,801 - 6,000	5,376	166	5,542	3,483	469	3,952
6,001 - 6,200	5,596	176	5,772	3,374	361	3,735
6,201 - 6,400	5,634	160	5,794	3,489	342	3,831
6,401 - 6,600	5,947	167	6,114	3,406	403	3,809
6,601 - 6,800	5,908	186	6,094	3,511	411	3,922
6,801 - 7,000	6,583	225	6,808	4,447	597	5,044
7,001 - 7,200	8,569	338	8,907	5,472	729	6,201
7,201 - 7,400	6,330	165	6,495	3,578	373	3,951
7,401 - 7,600	5,697	166	5,863	2,880	280	3,160
7,601 - 7,800	5,348	166	5,514	2,866	249	3,115
7,801 - 8,000	5,510	148	5,658	2,615	215	2,830
8,001 - 8,200	5,111	121	5,232	2,269	200	2.469
8,201 - 8,400	4,851	128	4,979	2,101	159	2,260
8,401 - 8,600	4,761	107	4,868	1,967	159	2,126
8,601 - 8,800	4,501	112	4,613	1,882	113	1,995
8,801 - 9,000	4,453	108	4,561	1,683	97	1,780
9,001 - 9,200	4,114	87	4,201	1,519	101	1,620
9,201 - 9,400	4,036	90	4,126	1,516	85	1,601
9,401 - 9,600	3,901	78	3,979	1,388	89	1,477
9,601 - 9,800	3,684	78	3,762	1,287	77	1,364
9,801 - 10,000	3,604	80	3,684	1,162	51	1,213
10,001 - 10,200	3,223	70	3,293	1,050	64	1,114
10,201 - 10,400	3,141	67	3,208	1,000	66	1,066
10,401 - 10,600	2,986	65	3,051	948	64	1,012
10,601 - 10,800	2,715	56	2,771	813	57	870
10,801 - 11,000	2,662	48	2,710	801	35	836
11,001 - 11,200	2,206	42	2,248	647	39	686
11,201 - 11,400	2,093	48	2,141	564	26	590
11,401 - 11,600	1,853	25	1,878	506	21	527
11,601 - 11,800	1,609	33	1,642	388	21	409
11,801 - 12,000	1,311	26	1,337	363	25	388
TOTALS	224,888	7,618	232,506	202,998	58,451	261,449

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